CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS / ASSOCIATION CANADIENNE DES PROFESSEURES ET PROFESSEURS D'UNIVERSITÉ

CAUT/ACPPU BULLETIN

Inside – 1993 Income Tax Guide
Encart – Guide 1993 de l'impôt sur le revenu

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Throne Speech offers no surprises for 'Red Book' readers

CAUT welcomes government's prompt commitment to set up Centre of Excellence for Women's Health

The speech from the throne inaugurating the first session of the thirty-fifth Parliament of Canada was short and sweet, less than six pages of well spaced text.

The Prime Minister had said beforehand that there would be no surprises. Anyone who thought this meant the government would follow the example of several of its provincial counterparts and renege on its election campaign promises might nevertheless have been surprised.

The government reasserted its intention to implement the promises contained in the Liberals' election manifesto, the now-famous big red book entitled *Creating Opportunity – The Liberal Plan for Canada.*

"The Agenda of the government," Parliament was told, "is based on an integrated approach to economic, social, environmental and foreign policy."

Some of the agenda is of direct interest to universities and to academic staff. There was a prompt commitment to establish a Centre of Excellence for Women's Health. The Speech said nothing more, but *Creating Opportunity* made it clear that this was to be a broadly based research exercise.

The red book pointed to underfunding for research into breast cancer and also pointed out that there were male biases in research into other health issues, for example heart disease, that affect men and women in almost equal numbers.

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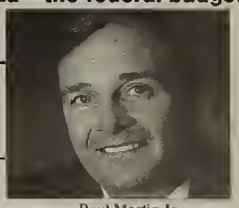
Next on the agenda – the federal budget

Budget eagerly awaited



Paul Martin Jr.
Finance Minister

Un discours du Trône sans surprise

Mais un centre d'excellence pour la santé des femmes: un engagement dont l'ACPPU se félicite

Le discours du Trône a ouvert la première session de la trente-cinquième Législature du Canada. Le texte, bref et bien aéré, ne faisait pas plus de six pages.

Le premier ministre avait déclaré au préalable qu'il ne réservait aucune surprise. Quiconque a cru que cette déclaration signifiait que le gouvernement suivrait l'exemple de ses homologues provinciaux et qu'il manquerait à ses promesses électorales a pu, de fait, avoir été surpris.

Le gouvernement a en effet réaffirmé son intention de remplir les promesses électorales des Libéraux contenues dans le désormais célèbre livre rouge intitulé *Pour la création d'emplois.*

«Le plan d'action du gouvernement repose sur la complémentarité des mesures prises dans les domaines sociaux et économiques et dans les secteurs de l'environnement et de la politique étrangère», le Parlement s'est-il fait dire.

Certains aspects du plan d'action intéressent directement les universités et le corps universitaire. Le gouvernement s'est engagé promptement à établir un centre d'excellence pour la santé des femmes. Le discours n'en disait toutefois pas plus. Le document *Pour la création d'emplois*, par contre, précisait que l'exercice de recherche s'effectuerait dans un contexte élargi.

Le livre rouge signalait l'insuffisance des fonds consacrés à la recherche sur le cancer du sein et l'évidence que la recherche sur d'autres maladies, par exemple les maladies cardio-vasculaires qui frappent également les hommes et les femmes, portaient plutôt sur les hommes.

Cependant, les Libéraux estiment qu'il est nécessaire d'élargir le contexte de la recherche pour qu'elle tienne compte de la situation socio-économique des femmes, laquelle détermine leurs besoins en matière de santé. Ils ajoutent dans leur document: «La santé des femmes fait intervenir plusieurs éléments: santé mentale, gynécologie et obstétrique, violence, maladies chroniques et dégénératives, cancer, nutrition, maladies professionnelles, maladies liées au milieu.»

La première fois que le gouvernement fédéral a proposé de créer des centres d'excellence, l'ACPPU a fortement insisté pour qu'ils soient constitués en réseaux de manière à profiter au maximum du potentiel de recherche du pays. Les Libéraux n'ont pas utilisé le mot réseau dans leur document ni dans le discours du Trône.

En matière de droits, le gouvernement propos des mesures pour lutter contre le racisme et le crime haineux. Il apportera des modifications à la *Loi canadienne sur les droits de la personne* et rétablira le Programme de contestations judiciaires ainsi que la Commission de réforme du droit. Il promulguera la *Loi sur la Fondation canadienne des relations raciales*, adoptée par le Parlement précédent.

L'engagement à renforcer la *Loi sur l'équité en matière d'emploi* contenu dans le Livre rouge a été passé sous silence dans le discours du Trône. La mention d'amender la *Loi sur les droits de la personne* suppose que le gouvernement a l'intention de respecter sa

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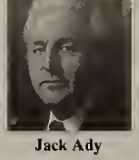
Alberta launches a three-year PSE grant slash

CAFA president calls the government's $186 million in 'savings' a 'suffocating squeeze ... a stranglehold'



Jack Ady

The Alberta provincial government has disclosed its plan to make massive cuts in grants to universities, colleges and technical institutes over the next three years.

Jack Ady, Minister of Advanced Education and Career Development, announced January 18 that annual grants to institutions will be reduced by 11 per cent in 1994/95, seven per cent in 1995/96 and three per cent in 1996/97. According to the government, this will amount to cuts of $168 million.

Further "savings" of $18 million were also announced for 1995/96 and 1996/97, but details were not forthcoming. Institutional operating and capital renewal grants will be combined.

In addition to the grant reductions, the government also announced the following:

— establishment of a $47 million "access fund" over the next three years aimed at increasing student enrolment opportunities by 10,000 places. The funds will be available on a competitive bid basis open to public and accredited private institutions, technical institutes and universities. A panel of "public and private members" will decide who gets the money;

— plans to implement a new funding formula to reward efficiency and effectiveness by 1996/97;

— establishment of centres of program specialization to realize economies of scale and eliminate duplication;

— status quo for tuition fees for 1994/95 though plans are in the works for a new tuition fee policy for 1995/96; and

— establishment of guidelines to support institutional responsibility for capital renewal. Operating and capital renewal funds will be combined in one grant. No funds will be made available for new capital construction for the next three years.

"As far as the universities are concerned, this is a suffocating squeeze," declared James Marino, president of the Confederation of Alberta Faculty Associations (CAFA). "Look at the figures, look at the timing: it's meant to be a stranglehold."

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Alberta: trois ans de compressions pour l'enseignement postsecondaire

Pour la CAFA, ces «économies» vont étrangler les universités

Le gouvernement de l'Alberta a dévoilé son projet de réduire massivement les subventions des universités, des collèges et des instituts techniques au cours des trois prochaines années.

Le 18 janvier, le ministre de l'enseignement supérieur et du perfectionnement, M. Jack Ady, a annoncé une réduction de 11 p. 100 en 1994-1995 des subventions annuelles versées aux établissements d'enseignement postsecondaire. En 1995-1996, la réduction sera de 7 p. 100, et de 3 p. 100 en 1996-1997. D'après le gouvernement, la mesure se traduira par des compressions de 168 millions de dollars.

D'autres «économies» de 18 millions de dollars ont également été annoncées pour 1995-1996 et 1996-1997 mais les détails à ce sujet ne sont pas encore connus. Les subventions de fonctionnement et de renouvellement des immobilisations seront combinées.

Outre la réduction des subventions, le gouvernement a aussi annoncé les mesures suivantes:

— La création d'un fonds d'accès de 47 millions de dollars pour les trois prochaines années visant à accroître les effectifs étudiants de 10 000. Les établissements d'enseignement publics et les établissements privés agréés, les instituts techniques et les universités pourront obtenir des sommes du fonds au moyen d'appels d'offres. Un comité formé de membres des secteurs public et privé décideront des bénéficiaires de ces sommes;

— Des projets de mise en ocuvre d'ici 1996-1997 d'une nouvelle formule de financement pour récompenser l'efficacité.

— La création de centres de spécialisation de programmes afin de faire des économies d'échelle et d'éliminer le double emploi;

— Le gel des frais de scolarité en 1994-1995. Le gouvernement projette toutefois une nouvelle politique de frais de scolarité pour 1995-1996;

— L'élaboration de lignes directrices pour aider les établissements à assumer le renouvellement des immobilisations. Les subventions de fonctionnement et de

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Why the delays? page 6

Inquiry at U of T page 11

LETTERS / COURRIER

Don't mix role of senate with faculty association

Re: commentary by William Bruneau, in the December Edition

Bill Bruneau has made an articulate and cogent argument in support of the role of universities in the essential task of dissent. While it is not an issue which is likely to elicit much disagreement among academics, it is one about which we all need to be reminded at regular intervals.

It is only with his last recommendation, in which he suggests that faculty associations "run campaigns to elect members to the senate and the board of governors," that I take issue, fully and passionately.

In my opinion (admittedly much influenced by a stint of over 20 years as a member of senate) it is absolutely essential that the business of the faculty association and the business of senate be conducted with a maximum of independence. I offer just one example in support of my position.

In the unfortunate circumstances when a university is faced with a fiscal shortfall in its operating budget, senate may well be asked to fulfil one of its most important and yet distasteful tasks — to recommend to the board the discontinuation of selected programs on the basis of quality or relevancy. But the discontinuation of a program inevitably involves the discontinuation of personnel associated with it. (If it did not, few savings would accrue.)

Senate members who, either formally or informally, represented the faculty association, could not be expected to participate in such an exercise. If enough members assumed a similar stance senate may well vote to abrogate a responsibility which would then revert to a much less qualified agency, the board of governors.

The maintenance of quality in academic programs is one responsibility of senate, the majority of which must be members of faculty. One responsibility of the faculty association is to ensure fair and equitable treatment of its members in matters of employment. Both tasks are crucial to the health of the academy — but these tasks must remain necessarily independent.

John D. Dennison
Administrative, Adult
and Higher Education
University of British Columbia

CAUT called soft on academic freedom

In the November 1993 issue of the CAUT ***Bulletin***, some egregious remarks which attack academic freedom and institutional autonomy are attributed to Dr. Jill McCalla Vickers, who is also said to claim that these principles (which were once among the foundations on which CAUT was built) "sustain those who are more powerful and privileged." In our view, these remarks are false and appalling. However, Dr. Vickers is entitled to her opinions.

What we find especially deplorable is the implicit assent apparently given to these opinions by the celebratory context for them provided by CAUT and by the prominence and positive tone of their presentation by the CAUT ***Bulletin***. It has not escaped notice that this is not the first time in recent years sneering and dismissive comments about academic freedom have either emanated from CAUT contexts or have been reported with implied approval by the CAUT ***Bulletin***.

We think the time has come for CAUT to clarify and reveal its views on this subject. Specifically, we wish to know whether CAUT is still willing to commit itself, publically and without equivocation, to defending and promoting academic freedom as one of its fundamental values.

Signed: by the Executive of the Concordia University Faculty Association (CUFA).

June Chaikelson, President
Morton Stelcner, Vice-President
G. David Sheps, Secretary
David Frost, Treasurer
Gerald Auchinachie, Member
Harvey Shulman, Member

Readers say Berton missed the point

The January 1994 issue of the CAUT ***Bulletin*** contains a reprint of an article by Pierre Berton on the free speech issue at the University of New Brunswick, following the widely reported date-rape article in the student newspaper by Matin Yaqzan, an assistant professor of Mathematics.

Berton's article is a gross violation of the principles of sound reporting. He writes: "People got mad because Yaqzan suggested that any woman who enters a man's bedroom at night should consider it an invitation for sexual intercourse. Yet that's exactly what professional advisors have been saying for the past 40 years."

There is a big difference between the expression "invitation for sexual intercourse" and "rape." Yaqzan uses the expression "unwanted sexual encounter," and writes about the need for sexual gratification for all the male students and "therefore the reason and need for the so called 'date rape.'"

Yaqzan's article is open to different interpretations, but it unquestionably argues for lessening the stigma attached to rape in a dating situation, to a point which many people find scandalous.

The implication which many readers will get from the article is that when a woman enters a man's student residence, where his bed is (there is usually no separate bedroom), she has given consent to intercourse. Yaqzan's phrase is: "When a boy invites a girl to his bedroom, especially after meeting for the first time, she should consider it as an invitation to sexual intercourse."

The specification "at night" is not spelled out. Note also that Yaqzan didn't just "suggest" the idea that there was an invitation to sexual intercourse, but advocated so treating it.

To warn a young woman to be prudent is fine. To send a message, even unintentionally, to young men that consent to sexual intercourse has implicitly been given, and that therefore they are entitled to force themselves sexually upon any trusting woman who enters their room, is totally unacceptable.

Pierre Berton has misrepresented the import of that article, with the purpose of riding his "free speech" horse and waving the "political correctness" flag. In doing so, he has cast doubt on his reliability as a conscientious interpreter and commentator on events.

Randal Marlin
Philosophy
Carleton University

I respond to the Pierre Berton column in the January 1994 CAUT ***Bulletin***, especially the part that refers to Matin Yaqzan. For three reasons I wonder why CAUT published this column.

First, the standard of writing is poor. Berton includes irrelevancies ("my father's alma mater") and unspecified generalities ("people got mad," "the establishment didn't like.")

Second, Berton is incorrect when he implied that all that Yaqzan stated is that women should interpret certain invitations to include sexual intercourse. Yaqzan's piece eliminated the "boy's" responsibility for date rape by in turn blaming the "girl," male nature, the times, availability of abortion, the failure of socialization. He trivialized date rape, and his use of "boy" and "girl" exemplifies that trivialization. Yaqzan wrote much more than Berton indicated.

Most important, however, is that Berton's column makes discussion about the limits of academic freedom more difficult. Some believe freedom of expression is not absolute. We believe academics do not have the right, for example, to call for or to justify homicide, genocide, deceit for personal gain, or human exploitation. Calumny is not acceptable.

Others believe differently, some calling for more restrictions, others calling for fewer. In these days of "political correctness," we need to discuss these different points of view.

Yaqzan's article would serve as an excellent focus for this discussion. For example, I would argue that Yaqzan's comments serve to destroy civilized life and for that reason, and only for that reason, deserve censure. His view justifies exploitation, degradation, and deception-within-a-context-of-intimacy. Civilized human society is not possible unless there is trust and trustworthiness, and if trust is to be found, it is in our most personal relationships that we will find it. Thus, I oppose his opinions because, in my opinion they serve to destroy civilization.

Of course, there is another side to this argument, and both sides should be expressed. But Berton's comments do not foster debate between the holders of the two perspectives. When Berton confused the unpopularity of an opinion with its destructiveness, he lessened the chances for reasoned and impassioned discussi on to occur. And in publishing his column, CAUT has done a disservice by fostering confusion in this important matter.

Let's have a forum and use Yaqzan's article as the first focus of discussion. Since it is apparent that you wish to get involved, why don't you print Yaqzan's article and invite us to comment on its appropriateness, its effect, and whether or not is should be censured? Why don't you call for clear statements that are specific, relevant, and unambiguous? Why don't you help to clarify the matter of academic freedom of expression rather than make the situation even more difficult to resolve?

Jason Montgomery
Human Ecology
University of Alberta

CAUT Meeting Schedule

Meeting	Date	Location
Librorions Committee	Mor. 4-5	Ottowo
Stotus of Women Committee	Mor. 4-5	Ottowo
Acodemic Freedom & Tenure Committee	Mor. 4-5	Ottowo
The Notionol Consortium of Scientific & Educotionol Socleties	Mor. 10	Ottowo
CAUT Executive	Mor. 18-19	Ottowo

Calendrier des réunions de l'ACPPU

Réunion	Date	Lieu
Comité des bibliothécoires	4-5 mors	Ottowo
Comité du stotut de la femme	4-5 mors	Ottawo
Comité de lo liberté universitoire et de lo permanence de l'emploi	4-5 mors	Ottowo
Consortium notionol des sociétés scientifiques & pédogogiques	10 mors	Ottawo
Comité de direction	18-19 mors	Ottawo

Comments? Questions?

Letters for publication are welcome. Maximum 300 words. Publication is at the sole discretion on CAUT. CAUT will not normally print letters about individual local grievances nor those which, in its judgment, are libellous or defamatory, are on subjects which are not within the purview of CAUT's activities, or have been sufficiently discussed by other letter writers.

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Courrier des lecteurs

La rédaction invite les lecteurs à lui écrire. La longueur des textes est limitée à 300 mots. L'ACPPU se réserve le droit de choisir les lettres qui seront publiées. En règle générale, les lettres portant sur des griefs particuliers à l'échelle locale ne seront pas publiées ni celles que l'ACPPU estime diffamatoires ou dont le sujet dépasse le cadre des activités de l'ACPPU ou a été suffisamment débattu par d'autres correspondants.

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Alan Andrews

EDITORIAL / ÉDITORIAL

MBA 'privatization': A dangerous step toward total-cost tuition

It is little more than two years since Stuart Smith reported to the AUCC on university education in Canada. He acknowledged that there had been a substantial decline in the amount of real dollars per student from the levels of two decades ago, and that Canadian universities spent fewer dollars per student than comparable state universities in the U.S. This was largely due to smaller per student appropriations in Canada, and he thus politely concluded that "an increase in real dollars made available [by governments] to Canadian universities would not be out of line."

Smith also examined the other major source of operating income, tuition fees, and found here too that levels were somewhat lower on this side of the forty-ninth parallel. The difference, however, was not great. In public universities in the U.S., on average, tuition and fees accounted for just over 20 per cent, in Canada between 16 and 17 per cent.

Smith saw the important question to be addressed with respect to increasing funding: "How much of the increase should come from tuition fees and how much from government." That said, however, Smith ducked the issue, saying simply "it is open to society at any time to determine what is equitable in the circumstances."

He recommended that "student fees should be increased *gradually* to cover 25 per cent of the general operating costs of a university," making this proposed increase conditional upon the establishment of an income-contingent repayment loan system.

Quite what made 25 per cent the appropriate ratio is not clear. The most likely explanation is that it would constitute a moderate shift from society to the student, but certainly not one large enough to effectively privatize the Canadian system of public post-secondary education.

The failure of public funding stemming from the federal government's cuts in federal transfers under Established Programs Financing has inevitably meant increased interest in higher tuition fees. University managers now talk quite freely of fee levels well in excess of Smith's 25 per cent, less than three years after he proposed a gradual — and conditional — increase to that level. The issue then is the maintenance of a publicly funded post-secondary education system.

Some proposals for fee increases are extreme. At Queen's University a proposal has been floated by the chair of the Business School, Ken Wong, to charge full fees for the MBA program. These are calculated at some $20,000.

The proposal initially attracted some support from people who thought the proposal related to an Executive MBA program, that is a program for business executives already handsomely salaried and often funded by their employers to take such programs. The plan, however, is for the regular graduate program.

The chair of the Business School at Queen's insists that his is a unique case. He went so far as to tell *The Globe & Mail* that unless his proposal was treated as a special case, it would encounter difficulty. The *Ottawa Citizen* took up this line and announced its editorial support so long as the program remained unique. This would of course be most unlikely, and certainly cannot be guaranteed.

The *Citizen* understands that the funding squeeze that governments have created will make the Queen's proposal irresistible in other instances. In other words, it is an invitation to governments to continue to underfund in the confident expectation that universities will devise ways of privatizing some programs and slashing others in order to cope with their funding shortfall.

The Queen's MBA proposal cannot be localized. It raises fundamental questions about the post-secondary education system, questions of social value, questions of access, questions of academic integrity. If the wealth exists to support the system then it should be generated through fair taxation, both of businesses and of individuals, and not through privatization.

In Canada, society has not spoken on the question of what is equitable. A committee of international experts, asked to advise New Zealanders on this question, concluded that the appropriate ratio of society's interest in an intelligent population to the individual's interest in a university education was not less than 80/20. The committee wrote:

"Should the government conclude . . . that the additional resources required for the university system cannot be met totally from public funds and that tuition fees should be increased, it is our view that an increase should not exceed 20 per cent of the average cost applicable to tuition. An increase beyond that would in most programs lead to the private share of the costs exceeding the balance of public and private benefits."

The New Zealand committee, incidentally, was chaired by Ron Watts, the former principal of Queen's University.

Le financement de l'enseignement postsecondaire à un tournant?

Il y a déjà un peu plus de deux ans que Stuart Smith a présenté à l'AUCC son rapport sur l'enseignement universitaire au Canada. Il y reconnaît que le montant en dollars réels par étudiant a chûté par rapport aux niveaux d'il y a vingt ans et que les universités canadiennes dépensent moins d'argent par étudiant que des universités publiques comparables aux États-Unis. Cette différence est en grande partie attribuable à des affectations budgétaires (des gouvernements) inférieures par étudiant au Canada. Il conclut poliment «qu'une hausse en dollars réels mis à la disposition des universités canadiennes ne serait pas hors de propos».

M. Smith s'est en outre penché sur l'autre source principale du revenu général d'exploitation, soit les frais de scolarité. Il constate que les niveaux sont également quelque peu inférieurs de ce côté-ci du quarante-neuvième parallèle. Toutefois, l'écart n'est pas large. En moyenne, les frais de scolarité des universités publiques américaines comptent pour un peu plus de 20 p. 100 alors qu'au Canada, ils représentent entre 16 et 17 p. 100.

Pour Smith, il faut se poser cette importante question quant à l'augmentation des fonds: «(...) quelle proportion de la hausse doit provenir des frais de scolarité et quelle proportion du gouvernement». Cela dit, cependant, Smith esquive la question en ajoutant simplement: «(...) la société peut librement, n'importe quand, déterminer ce qui est équitable dans les circonstances».

Il recommande que les «frais de scolarité des étudiants [soient] progressivement relevés pour correspondre à 25 p. 100 des coûts généraux de fonctionnement de l'université». Cette recommandation est cependant conditionnelle à la mise en place d'un système de prêts à remboursement automatique fondé sur le revenu.

Il n'explique pas vraiment en quoi une proportion de 25 p. 100 serait suffisante. On peut avancer comme explication la plus plausible que cette mesure déplacerait modérément le fardeau de la société aux étudiants, mais pas au point de privatiser le système public canadien de l'enseignement postsecondaire.

Le financement public ayant échoué à cause des compressions que le gouvernement fédéral a effectuées dans les paiements de transfert au titre du FPE, l'idée d'augmenter les frais de scolarité a inévitablement suscité plus d'intérêt. Les gestionnaires d'université ne se gênent pas maintenant pour parler de frais de scolarité bien au-delà du 25 p. 100 recommandé par Smith et ce, moins de trois ans après sa proposition de les hausser sous condition et graduellement à ce niveau. L'enjeu consiste donc à maintenir un système d'enseignement postsecondaire financé par les deniers publics.

Certaines propositions de hausser les frais de scolarité sont extrêmes. À l'université Queen's, par exemple, le directeur de l'école d'administration, Ken Wong, a proposé d'exiger des frais de scolarité complets pour le programme de maîtrise en administration, de l'ordre d'environ 20 000 $.

Au départ, le projet a attiré l'appui de certaines personnes croyant qu'il s'agissait d'un programme de maîtrise pour les dirigeants d'entreprise touchant déjà de jolis salaires et que les employeurs, bien souvent, subventionnent pour suivre de tels programmes. Le projet est conçu toutefois pour un programme ordinaire de maîtrise.

Le directeur de l'école d'administration de l'université soutient qu'il s'agit d'un cas exceptionnel. Il est même allé déclarer au *Globe and Mail* que son projet était voué à l'échec à moins de le traiter comme un cas particulier. La rédaction du *Ottawa Citizen* a repris cette déclaration et a annoncé qu'elle appuyait le projet du moment qu'il demeurait une exception. Il est fort peu probable qu'il en soit ainsi et il est certainement impossible de le garantir.

Le *Citizen* admet que le projet de l'université Queen's pourra être irrésistible ailleurs vu les restrictions de crédits des gouvernements. En d'autres mots, un projet du genre incite les gouvernements à continuer de sous-financer les universités. Ils espèrent avec assurance que les universités trouvent des moyens de privatiser certains programmes ou d'en éliminer d'autres pour composer avec leur manque à gagner.

On ne peut régionaliser le projet de maîtrise de l'université Queen's. La situation soulève des questions fondamentales au sujet du système d'enseignement postsecondaire, des questions de valeur sociale, des questions d'accès, des questions d'intégrité universitaire. Si l'argent est là pour soutenir le système, il faudrait alors le générer en imposant justement tant les entreprises que les particuliers, mais non en privatisant.

La société canadienne ne s'est pas encore prononcée sur la signification d'équitable. Un comité de spécialistes internationaux, à qui les Néo-zélandais avaient demandé de les conseiller sur cette question, a conclu que le rapport approprié entre l'intérêt pour une société d'avoir une population instruite et l'intérêt pour une personne d'avoir une formation universitaire était de 80 sur 20, pas moins. Voici ce que le comité a dit:

«Si le gouvernement conclut que les deniers publics ne sont pas entièrement suffisants pour les ressources supplémentaires dont l'université a besoin et qu'il faut augmenter les frais de scolarité, cette hausse, selon nous, ne devrait pas excéder 20 p. 100 des coûts moyens applicables aux frais de scolarité. Une hausse supérieure signifierait, pour la plupart des programmes, que la part des coûts assumés par les étudiants serait plus élevée, entraînant du coup une rupture de l'équilibre entre l'intérêt public et les avantages qu'en retirent les étudiants.»

Soit dit en passant, le comité néo-zélandais était présidé par Ron Watts, ancien recteur de l'université Queen's.

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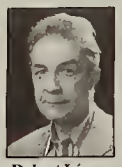
Frais de scolarité: nos étudiants y goûtent!

Tuition fees in Canadian universities have increased significantly during the last few years.

Using a new Statistics Canada index, the University Tuition Fee Price Index, charts 1, 2, and 3 demonstrate tuition fee increases for each province. Chart #3 further illustrates tuition fee increases weighted against the Consumer Price Index.

1993-1994 tuition fees for full-time undergraduate students in arts is indicated in table 1. Table 1 also shows that the lowest tuition fees are still to be found in the province of Quebec, even though students in Quebec have had the highest fee increases lately.



Robert Léger

Les étudiants des universités canadiennes subissent depuis quelques années des hausses substantielles de frais de scolarité. Maintenant nous avons un nouvel outil pour mesurer le phénomène. Il s'agit de l'«indice des prix des frais de scolarité universitaires» récemment mis au point par Statistique Canada.

L'un des avantages de l'indice est de nous donner l'évolution des prix par province. On remarque, en autre que, pour certaines provinces, les augmentations des frais de scolarité sont plus importantes à partir de 1990-91.

Voyons cela plus en détails. Graphique 1 nous donne les valeurs de l'indice (1984-85=100) pour le Canada, l'Ontario et les provinces de l'Ouest. On y voit que les étudiants des provinces du Manitoba et de la Saskatchewan ont subi durant toute la période des augmentations importantes, dépassant 130 % (l'indice passant de 100 à plus de 230). Les étudiants de l'Ontario et de la Colombie Britannique n'ont pas connu d'augmentations aussi importantes, surtout en fin de période. L'Alberta est l'exception ici. Des augmentations assez faibles de 1985-86 à 1990-91 et ensuite la machine s'emballe avec des augmentations de plus en plus importantes qui rejoignent celles du Manitoba et de la Saskatchewan quant à l'augmentation totale pour la période étudiée.

Dans le cas des provinces de l'Atlantique (graphique 2), les décideurs ont pris une position mitoyenne en matière d'augmentations. Toutes ces provinces suivent essentiellement la même tendance. Seule Terre-Neuve se distingue, et encore pour une seule année. En effet, de 1992-93 à 1993-94, l'indice fait un saut important.

«Et le Québec?» me direz-vous. Eh bien, le Québec se distingue! Les étudiants québécois voient leur frais de scolarité rester stationnaires jusqu'en 1990-91 (augmentation de 0 % par année) et ensuite le gouvernement met les bouchée doubles (graphique 3). En seulement quatre ans, les frais de scolarité augmentent de près de 200 %. Une autre façon de l'exprimer: les frais de scolarité de l'étudiant québécois triplent (presque) en quatre ans.

On peut concevoir l'injustice de cette situation. Comparons l'étudiant québécois qui termine son diplôme en mai 1989 avec celui qui commence ses études en septembre 1990. Le premier n'a pas subi d'augmentations de frais de scolarité pour une longue période. C'est le deuxième qui accuse les coups.

Le graphique 3 donne aussi l'indice pour tout le Canada. On voit le changement d'orientation de la courbe à partir de 1990-91 due aux augmentations au Québec et, dans une moindre mesure, à celles de l'Alberta, du Manitoba et de Terre-Neuve. En moyenne, les frais de scolarité ont plus que doublé en moins de 10 ans au Canada.

Ce graphique contient aussi l'indice des prix à la consommation pour le Canada. De 1984-85 à 1989-90, les deux courbes de l'indice des prix à la consommation et celui des frais de scolarité se suivent d'assez près. Mais ce n'est plus le cas à partir de 1990-91; les frais de scolarité augmentent beaucoup plus rapidement que l'ensemble des prix.

Avant d'aller plus loin, un mot sur cet indice des prix universitaires. Que mesure t-il vraiment? Voici ce que Statistique Canada en dit dans la dernière édition de son catalogue *Frais de scolarité et de subsistance dans les universités canadiennes*: «Cet indice est fondé sur les frais payés pour l'année scolaire (de septembre à août). Les données sur les droits de scolarité sont recueillies auprès d'un échantillon d'universités dans chaque province, à l'exception de Terre-Neuve, de l'Île-du-Prince-Édouard, du Nouveau-Brunswick et de la Saskatchewan, où il y a recensement. Les indices des provinces sont calculés à partir des droits de scolarité pour la première année d'un programme universitaire de premier cycle d'une durée de 3 ou 4 ans menant à l'obtention d'un baccalauréat en arts, commerce ou ingénierie. Depuis 1990-91, l'indice de chaque province reflète les frais de scolarité payés par les résidents de la province plutôt que les droits de scolarité exigés par les universités de cette province.»

En d'autres mots, on tient compte de la province où les étudiants fréquentent l'université. Cette distinction est surtout importante pour les provinces de l'Atlantique où les taux d'immigration et d'émigration universitaire sont assez élevés. Ainsi en 1987, plus de 15 % des étudiants originaires du N.-B. étudiaient dans une autre province. D'autre part, plus de 15 % des étudiants qui fréquentaient les universités du N.-B. venaient d'une autre province.

Nous savons maintenant quel est cet indice et comment il se comporte dans les différentes provinces et pour tout le pays. Cela devrait être suffisant. Et pourtant il n'en est rien; nous n'avons fait que parler d'augmentation de frais de scolarité et non des montants eux-même.

Par exemple, on pourrait penser que les étudiants du Québec paient plus de frais de scolarité que les étudiants du reste du Canada. Or, ce n'est pas le cas comme le tableau 1 le fait voir. Pour 1993-94 et pour chaque province, nous avons calculé une moyenne pondérée des frais de scolarité pour les étudiants de premier cycle en arts, l'augmentation en pourcentage par rapport à l'année précédente, le taux maximum et le taux minimum.

La pondération de la moyenne s'est fait en utilisant le nombre d'étudiants de premier cycle dans chaque université. Notons que l'augmentation calculée ici peut être différente de celle calculée par l'indice décrit plus haut; par exemple, l'augmentation de 20,8 % de l'Alberta tenait compte seulement des universités de l'Alberta; l'augmentation subie par les étudiants de l'Alberta étudiant en Colombie-Britannique serait différente.

D'après le tableau, c'est en Nouvelle-Écosse qu'on trouve la moyenne pondérée la plus élevée, soit 2 673 $ par année. Le maximum national se trouve aussi dans cette province avec un taux de frais de scolarité de 2 915 $ à l'Université Acadia.

Les universités du Québec ont encore les taux de scolarité les plus bas avec une moycnne pondérée de 1 546 $ et le minimum national avec 1 515 $ à l'Université McGill.

Lorsque Statistique Canada calcule l'Indice des prix à la consommation (IPC), les frais de scolarité font partie du «panier» de biens mesurés, mais avec un poids minime comparé à d'autres composantes. Quelle ne fut pas ma surprise de lire dans le *Infomat* de Statistique Canada du 29 octobre 1993 sur la «mince augmentation de l'Indice des prix à la consommation» de septembre 1993:

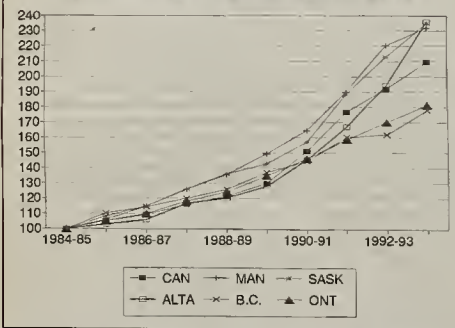
"La composante des loisirs, de la lecture et de la formation est l'une de celles qui ont le plus contribué à l'augmentation de l'IPC puisqu'elle s'est accrue de 1,0 % cn septembre. Cet accroissement s'cxpliquait par la hausse marquée de 6,4 % de la sous-composante de la formation, laquelle était attribuable à l'accroissement d'en moyenne 9,2 % des frais de scolarité universitaires. En septembre 1992, les frais de scolarité avaient grimpé de 8,5 %."

La seule consolation pour nos étudiants est que le prix du steak augmente moins rapidement que les frais de scolarité. Corrigeons: c'est une consolation seulement pour les étudiants qui peuvent encore se permettre le steak.

(Robert Léger est agent des relations avec les gouvernements au bureau de l'ACPPU).

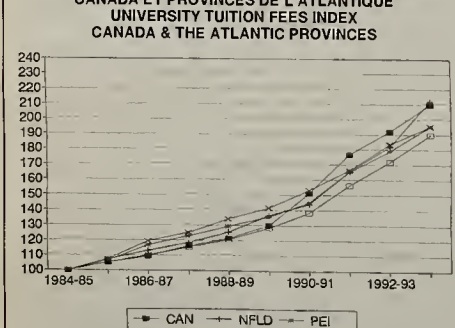
GRAPHIQUE 1

INDICE DES FRAIS DE SCOLARITÉ UNIVERSITAIRES CANADA, ONTARIO ET PROVINCES DE L'OUEST
UNIVERSITY TUITION FEES INDEX CANADA, ONTARIO & THE WESTERN PROVINCES



GRAPHIQUE 2

INDICE DES FRAIS DE SCOLARITÉ UNIVERSITAIRES CANADA ET PROVINCES DE L'ATLANTIQUE
UNIVERSITY TUITION FEES INDEX CANADA & THE ATLANTIC PROVINCES



GRAPHIQUE 3

INDICE DES FRAIS DE SCOLARITÉ UNIVERSITAIRES CANADA, QUÉBEC ET INDICE DES PRIX À LA CONSOMMATION
UNIVERSITY TUITION FEES INDEX CANADA, QUEBEC & THE CONSUMER PRICE INDEX

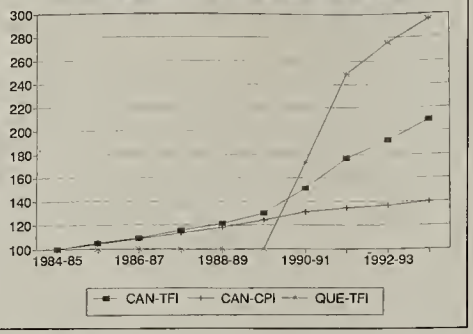


TABLEAU 1

Frais de scolarité pour 1993-1994 étudiants du 1er cycle à temps plein en arts classement selon la moyenne pondérée des frais
1993-1994 Tuition Fees
full-time undergraduate students in artssorted by the weighted average fees

Province	Frais (a) Fees (a)	Taux de variation par rapport à 1992-1993 % change from 1992-93	Frais max. Max. fee	Frais min. Min. fee
NOUVELLE-ÉCOSSE	$2,673	10.4%	$2,915	$2,392
SASKATCHEWAN	$2,619	9.9%	$2,736	$2,340
ILE-DU-PRINCE-ÉDOUARD	$2,490	9.2%	$2,490	$2,490
NOUVEAU-BRUNSWICK	$2,387	5.3%	$2,890	$2,047
ALBERTA	$2,130	20.8%	$2,190 (b)	$2,038
COLOMBIE BRITANNIQUE	$2,130 (c)	9.7%	$2,250 (c)	$1,943
MANITOBA	$2,121	4.9%	$2,156	$1,893
ONTARIO	$2,055	6.4%	$2,380	$2,024 (d)
TERRE-NEUVE	$2,000	17.6%	$2,000	$2,000
QUÉBEC	$1,546	5.7%	$1,660	$1,515
CANADA	$2,022	8.5%	$2,915 (b,c)	$1,515 (d)

Notes:
(a) moyennes pondérées selon le nombre d'étudiants à temps plein
(b) sauf les collèges suivants: Augustana, Concordia et King's dont les frais sont de 3 929 $, 3 015 $, 3 510 $ respectivement
(c) sauf Trinity Western College dont les frais sont de 6 410 $
(d) sauf le Collège Dominicain dont les frais sont de 1 500 $

(a) weighted averages by number of full-time students
(b) colleges excluded: Augustana ($3,929), Concordia ($3,015) and King's ($3,510)
(c) exclusion: Trinity Western College ($6,410)
(d) exclusion: Collège Dominicain ($1500)
Source: Statistique Canada/Statistics Canada; Cat. 81-219, 1993-94;
Frais de scolarité et de subsistance dans les universités canadiennes/Tuition and Living Accommodation Costs at Canadian Universities.

TAX FAX

Robertson & Hill
Chartered Accountants

To: CAUT Members
From: Steven Dyck

Challenging the Tax Act on childcare, pensions

During the past several months, several issues have arisen which may have an impact on the Canadian tax system. Some are legislative changes to the Tax Act, others are initiatives being pursued through the court system.

The most publicized tax case in memory — the Supreme Court of Canada challenge launched by Toronto lawyer Elizabeth Symes — ended in a dismissal of her appeal from the lower court decision which had disallowed her claim of childcare as a business expense. The media chose to highlight the 7-2 male-female split on the court, and paid scant attention to the fact that the position advanced on appeal would have benefited only the self-employed, and that such business deductions are worth more in after-tax terms to high-income earners.

We can expect that this case will focus attention more generally on the need for recognition in the tax system of expenses related to raising families. This is of particular concern to many taxpayers who are about to learn for the first time that children are no longer eligible dependants. Another taxpayer recently failed in his bid to claim childcare expenses paid to his wife under the provisions of the Tax Act which allow third-party care payments. We can expect more such cases.

On another front, the Canadian Union of Public Employees (CUPE) is challenging the Tax Act rules which disallow registration of pension plans paying pension benefits to partners in same-sex unions. The challenge arises out of the request of a CUPE lawyer for such coverage, which was denied when CUPE tried to register the change with Revenue Canada.

If successful, the change will impact many pension plans in Canada, and may force a re-definition of "spouse" more generally for tax purposes, introducing a whole new range of definitional issues. Stay tuned.

Of more immediate interest is the recent discussion surrounding changes to the rules for pension contribution deductibility. (To date, only legislators in Alberta have indicated they are also contemplating changes to their own pension arrangements.) There have been suggestions that the maximum annual contribution room be lowered to $8,500.

This possibility means that couples (especially the self-employed) will benefit from ensuring each partner earns at least $47,222 (the new maximum eligibility threshold), and that — until the changes are implemented — taxpayers should ensure they maximize their eligible earnings. This is relevant in particular for the self-employed who have more control over how much they choose to pay themselves.

Every taxpayer in a pension plan will need to examine carefully the changes any such revisions will make in deductibility rules and thresholds for private plans.

(Steven Dyck, C.A., is senior manager with Robertson & Hill, chartered accountants in Ottawa. Readers of this article should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.)

CAUT/ACPPU

We're moving!

Effective March 1, 1994
2675 Queensview Drive
Ottawa, On K2B 8K2
Telephone: (613) 820-2270
Fax: (613) 820-7244
Bulletin Fax: (613) 820-2417

Nous déménageons!

À compter du 1er mars 1994
2675, Promenade Queensview
Ottawa, On K2B 8K2
Téléphone: (613) 820-2270
Télécopieur: (613) 820-7244
Télécopieur du Bulletin:(613) 820-2417

Final call for nominations of Chairs and Members of CAUT Standing Committees

Notification regarding nomination to CAUT Executive Committee
Council passed the following motion at its October meeting:

> THAT the call for nominations for the vacant posts on the Executive Committee be postponed until after the February Council in 1994.

Members will be advised of the call for nominations for the vacant positions on the Executive Committee in the following manner:

1. A memo to presidents of local and provincial associations will be mailed by February 11, 1994; and
2. A notice will appear in the March issue of the CAUT **Bulletin.**

Call for Nominations
Nominations are now being actively sought for election to positions on the three CAUT Standing Committees: Academic Freedom and Tenure — Person Chairing, three vacancies; Librarians — Person Chairing, one vacancy; and Status of Women Committee — two vacancies. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and provincial associations are nominated. Elections will take place at the CAUT Council meeting in Ottawa in May, 1994.

Term of Office
The term of office for the Person Chairing the Academic Freedom and Tenure Committee is three years and the Person Chairing the Librarians Committee is one year. The term of office for members of CAUT Standing Committees is three years.

Nomination Procedure
Nominations should be sent to:

Professor Mark Sandilands
Person Chairing
Elections and Resolutions Committee
CAUT
308 — 294 Albert Street
Ottawa, ON K1P 6E6

They should include:

A letter of nomination.

A brief statement of why the nominator feels the nominee is qualified to serve.

The agreement of the nominee to serve if elected.

A completed copy of the "Standard Information Form" (available from any Faculty Association office or from CAUT) and, for nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae.

Nomination deadline:
March 1, 1994

Description of Positions

Committee Members
Nominees for positions on Standing Committees should have considerable experience in the area of responsibility of the committee to which they are nominated. Nominees for the Person Chairing normally must have served at least one year on the Committee.

Dernier appel de candidatures aux postes de *présidents et de membres des comités* permanents de l'ACPPU

Avis au sujet des mises en candidature au Comité de direction de l'ACPPU

Le Conseil a adopté la motion suivante à l'assemblée d'octobre:

> QUE l'appel de candidatures pour les postes vacants du Comité de direction . soit reporté après l'assemblée de février 1994 du Conseil.

Nous vous informerons de l'appel de candidatures pour les postes vacants du Comité de direction de la façon suivante:

1. Les présidents des associations locales et provinciales seront informés dans une note qui leur sera envoyée au plus tard le 11 février 1994; et
2. Un avis sera publié dans le **Bulletin** de l'ACPPU en mars 1994.

Appel de candidatures
Nous sollicitons activement des candidatures à des postes aux trois comités permanents de l'ACPPU: trois postes au Comité de la liberté universitaire et de la permanence de l'emploi dont celui de la présidence, un poste à celui des bibliothécaires dont celui de la présidence, et deux postes au Comité du statut de la femme. Les membres affiliés individuels et les membres associés de l'ACPPU ont le droit de présenter des candidatures.
Pour que l'ACPPU demeure une organisation efficace, il est donc très important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'assemblée du Conseil qui se tiendra à Ottawa en mai 1994.

Mandat
Le mandat du président ou de la présidente du Comité de la liberté universitaire et de la permanence de l'emploi est de trois ans et d'un an au Comité des bibliothécaires. Le mandat des membres des comités permanents de l'ACPPU est de trois ans.

Méthode de mise en candidature

Il faut envoyer les candidatures à:

M. Mark Sandilands
Président
Comité des élections et résolutions
ACPPU
308 - 294, rue Albert
Ottawa (ON) K1P 6E6

Les pièces suivantes doivent accompagner les mises en candidature:

Une lettre de mise en candidature.

Une brève déclaration expliquant pourquoi la personne qui présente le(la) candidat(e) estime qu'il ou elle possède les qualités voulues.

L'accord du(de la) candidat(e) de siéger s'il (ou si elle) est élu(e).

Une copie du Formulaire d'information réglementaire à l'intention des candidats à un poste électif de l'ACPPU, disponible auprès des associations de professeurs ou de l'ACPPU et, pour les candidats au Comité de la liberté universitaire et de la permanence de l'emploi, un curriculum vitae complet de leur expérience universitaire.

Date limite des mises en candidature: le 1er mars 1994

Description des postes

Les membres des comités
Les candidats à des postes aux comités permanents doivent posséder une expérience considérable dans le champ de responsabilité du comité pour lequel leur candidature est proposée. Les candidats proposés à la présidence de chacun des comités doivent normalement y avoir siégé au moins pendant un an.

ACADEMIC FREEDOM & TENURE
LIBERTÉ UNIVERSITAIRE ET LA PERMANENCE DE L'EMPLOI

Bernice Schrank

Painful delay often a part of grievance process

Weak procedures and plain obstructionism can work against quick resolution of grievances

Delays are a fairly routine feature of grievance resolution work in Canadian universities. It is also certainly true that delays cause a higher level of anger, stress and frustration than is warranted by the nature of the grievance work itself. Surely, it is unreasonable and unhealthy for grievances to remain unresolved for months and, in some cases, for years.

The Academic Freedom and Tenure Committee is frequently asked to intervene in long-standing disputes at universities. Unfortunately, this committee is an appeal of last resort after the local grievance procedures have either malfunctioned or failed to produce a satisfactory outcome. By that time, positions have solidified, the disposition toward goodwill and tolerance has largely evaporated, and the margins for success in resolving difficulties have probably decreased.

Although the committee has, through its various interventions, been able to resolve a substantial number of issues brought to its attention, it is not a speedy way to achieve such a resolution. Quite frequently, the Academic Freedom and Tenure Committee will want to fact-find, which usually involves on-site visits and lengthy interviews. At other times, the committee may establish an independent committee of inquiry to report on the matter. All of these procedures take time.

Local grievance procedures ought to produce the quickest resolution of local grievances. So why do local grievance procedures sometimes break down? There are many reasons — a university has weak or flawed grievance procedures, procedures that may, for example, allow for considerable time to elapse in establishing review committees; or, grievance procedures may unnecessarily limit access to arbitration.

Faculty associations and unions should review the last five years of their grievance files to establish an average length of time for resolution. If the average significantly exceeds the time-frames established by the procedures, the associations may well want to investigate the reasons behind the delays.

Another reason for the snail's pace of grievance work may be attributed to administrative obstruction. While stalling and postponement can be used by either party, it has been our experience that the party with the greater resources (usually the administration) is the most likely to cultivate this diversionary tactic to wear down the resolve and the finances of the party with the lesser resources (usually the faculty association).

So, it becomes difficult to set up a mutually acceptable time for the arbitration, or the arbitration hearing is cancelled, or the manner of presenting the case appears to be a form of legal overkill, dragging the hearings out in ways that appear unnecessary given the issues. I have attended a number of arbitrations in which the lawyer for the administration has been advised by the arbitrator to "move along."

Even without stalling, however, complex academic issues often require extensive hearings, spread over time, with a necessary lag between the end of hearings and the receipt of the arbitration award. With the best will in the world, an arbitration can take many months. Of course, when goodwill is not present, an arbitration can take much longer.

One way around this problem may be expedited arbitration. Unfortunately, this problem-solving process is not well-suited for dealing with certain kinds of academic issues, especially tenure denials.

Sooner or later, quicker methods for dispute resolution will be found, but that is of little comfort to those of us at work in the academy now. Can anything besides the counsel of patience be offered? At the very least, faculty associations should insist that the deadlines in grievance work be met by both parties.

Whenever possible, faculty associations should attempt to learn and then to publicize the costs associated with grievances and arbitrations. In these financially troubled times, it is unlikely that boards of governors will take a benign view of the expenses involved in administrative stalling.

(Bernice Schrank is Chair of CAUT's Academic Freedom & Tenure Committee)

Les griefs sont réglés non sans retard

Des procédures insuffisantes et l'obstructionnisme peuvent ralentir le processus

Les retards dans les règlements de griefs sont monnaie courante dans les universités canadiennes. Il est également vrai que les retards intensifient les sentiments de colère, de stress et de frustration, plus que la nature même de la procédure le justifie. Il est certes déraisonnable et malsain que les griefs demeurent non résolus pendant des mois et, dans certains cas, pendant des années.

Il arrive souvent que l'on demande au Comité de la liberté universitaire et de la permanence de l'emploi d'intervenir dans les litiges de longue date. Malheureusement, on fait appel en dernier ressort au comité après avoir constaté que les procédures de règlement de griefs de l'université ont été impuissantes à donner des résultats satisfaisants. À ce moment-là, les positions des parties se sont affermies, la bonne volonté et la tolérance se sont pas mal évanouies et les chances de résoudre les différends ont probablement diminué.

Bien que le comité, par ses diverses interventions, ait pu résoudre un nombre considérable de litiges portés à son attention, cette solution n'est pas un moyen rapide. Bien souvent, le comité voudra enquêter sur les faits, ce qui entraîne habituellement des visites sur place et de très longues entrevues. En d'autres circonstances, le comité peut mettre sur pied un comité indépendant chargé d'enquêter sur l'affaire et de soumettre un rapport. Toutes ces démarches exigent du temps.

Il faut que les procédures de règlement de grief à l'échelle locale règlent les différends le plus rapidement possible. Alors, pourquoi les procédures échouent-elles parfois? De nombreuses raisons expliquent la faiblesse et la déficience des procédures d'une université. Il se peut, par exemple, que des procédures permettent un délai considérable avant la mise sur pied des comités d'examen. Il se peut aussi qu'elles limitent inutilement l'accès à l'arbitrage.

Les associations et les syndicats de professeurs devraient revoir leurs dossiers de griefs des cinq dernières années pour établir la durée moyenne des règlements. Si la moyenne excède sensiblement les délais prescrits par les procédures, les associations voudront peut-être enquêter pour en déterminer les raisons.

L'obstruction par l'administration est également à l'origine de la lenteur des procédures de règlement. Alors que les deux parties peuvent bloquer les travaux de règlement ou les reporter à plus tard, nous savons par expérience que la partie disposant des plus grandes ressources (habituellement l'administration) est la plus susceptible de recourir à ces tactiques de diversion pour miner les chances de règlement et le budget de la partie la moins fortunée (normalement l'association des professeurs).

Il devient alors difficile de fixer une date d'arbitrage acceptable aux deux parties, soit que l'audition est annulée, soit que la manière de présenter l'affaire semble être une forme d'exagération juridique où les audiences s'étirent inutilement en longueur compte tenu de la cause. J'ai assisté à de nombreux arbitrages où l'arbitre a recommandé à l'avocat de l'administration «d'accélérer».

Toutefois, même sans essayer de gagner du temps, il arrive souvent que les litiges complexes exigent des audiences d'envergure, étalées dans le temps, avec un délai nécessaire entre la fin des audiences et la réception de la sentence arbitrale. Même avec la meilleure volonté du monde, un arbitrage peut durer des mois. Bien entendu, la mauvaise volonté aidant, l'arbitrage peut durer plus longtemps.

L'arbitrage expéditif est peut-être une façon de contourner le problème. Toutefois, ce genre de règlement n'est pas toujours une solution pour régler certains litiges, en particulier les refus de permanence.

Tôt ou tard, on finira par mettre au point des méthodes plus rapides de règlement des griefs, ce qui est une bien mince consolation pour ceux d'entre nous qui oeuvrent dans le milieu universitaire actuellement. Outre la patience, quel autre conseil pouvons-nous offrir? À tout le moins, les associations de professeurs devraient insister pour que les deux parties respectent les échéances du règlement des griefs.

Les associations de professeurs, dans la mesure du possible, devraient tenter de connaître le montant des frais associés au règlement de grief et à leur arbitrage puis de les rendre publics. En ces années de compressions budgétaires, il est peu probable que les conseils d'administration prennent à la légère les dépenses nécessitées par les faux-fuyants de l'administration.

(Bernice Schrank est présidente du Comité de la liberté universitaire et de la permanence de l'emploi de l'ACPPU)

1994 3M Fellowships Call for Nominations

The Society for Teaching and Learning in Higher Education (STLHE) and 3M Canada Inc. are pleased to announce the continuation of the 3M Fellows Program with up to 10 awards for 1994.

The Award

- a citation of excellence in recognition of exemplary contributions to teaching and learning.
- a 3-day retreat at Chateau Montebello. All expenses are paid as part of the award.

Eligibility

- Open to any individual teaching at a Canadian university regardless of discipline or level of appointment.

Criteria for the Award

- Excellence in teaching over a number of years, principally (but not exclusively) at the undergraduate level, and
- commitment to the improvement of university teaching within the candidate's own institution and perhaps beyond.

Nomination Procedure

- A standard nomination form is required.
- Nomination forms are available from the Office of the Vice-President (Academic), or directly from:

STLHE / SAPES
c/o Instructional Development Centre
General Sciences Bldg., Room 217
McMaster University
Hamilton, Ontario L8S 4K1
(905) 525-9140 ext 24540

Nomination Deadline: May 13, 1994

Prix de Reconnaissance professionnelle 3M – 1994

Mise en candidature

La Société pour l'avancement de la pédagogie dans l'enseignement supérieur (SAPES) et 3M Canada Inc. sont heureuses d'annoncer qu'elles poursuivent le Programme de reconnaissance professionnelle et que, cette année, elles décerneront jusqu'à 10 prix.

Le prix

- une mention d'excellence en reconnaissance de contributions exemplaires dans les domaines de l'enseignement et de l'apprentissage.
- un séjour au Château Montebello, toutes dépenses payées (3 jours).

Admissibilité

- Est admissible toute personne qui enseigne dans une université canadienne, quels que soient sa discipline et son poste.

Critères de sélection

- Avoir fait preuve d'excellence en enseignement depuis un certain nombre d'années, particulièrement - mais non exclusivement - au niveau du premier cycle.
- Se dévouer à l'amélioration de l'enseignement universitaire dans sa propre institution, et peut-être même au-delà.

Comment poser sa candidature

- Il faut utiliser le formulaire officiel de mise en candidature.
- On peut se procurer le formulaire au Cabinet du vice-recteur à l'enseignement ou directement à la SAPES à l'adresse et au numéro de téléphone mentionnés ci-contre.

Date limite pour la présentation des candidatures : le 13 mai 1994

New U.S. publishing company

Stenhouse Publishers was established in September 1993. Their aim is to publish books for and by teachers that reflect a philosophically consistent approach to teaching and learning that respects both teacher and learner. If you are thinking of writing a book and would like to know how to submit a proposal, or if you want to be notified of new books from Stenhouse, contact either Philippa Stratton or Tom Seavey at (207) 363-9198, or fax (207) 363-9730.

PROVINCIAL ROUNDUP

Ontario students to face tuition hike

J. Mark Langdon

While the exact numbers are yet to be determined, it appears Ontario students will likely face a substantial tuition increase over the next two years. Liberal Education Critic Charles Beer released information in December which suggested the government was planning a seven per cent hike in each of the next two years.

The seven per cent increase would be similar to that which was imposed on students in each of the last three years.

Proposals reflecting a range of options are being prepared for presentation to the cabinet committee on social policy and will subsequently be presented to caucus. Education Minister Dave Cooke has already indicated that an increase is inevitable.

"There is no additional money for transfer payments so it has to come from some place and obviously it's going to have to come from increased tuition," he said.

The Council of Ontario Universities recently suggested a 50 per cent hike over two years.

Trent, McMaster, Algoma reject COU proposal

On Nov. 16, the senate at Trent University was the first in the province to oppose the Council of Ontario Universities' suggested fee hike, when it voted 21 to six against the recommendation in the council's *Discussion Paper on Tuition Fee Reform.*

Trent's Acting President David Morrison sent a letter communicating the decision to the council with copies to the minister of education and training and council affiliates. Subsequently, senates at McMaster University and Algoma University College also rejected the discussion paper recommendation.

However, at a Dec. 6 meeting, the board of governors at the University of Ottawa voted against rejection of the proposal. In November, students held a rally to denounce the proposal and to convince university rector Marcel Hamelin, who is the university's representative on COU, to oppose it.

At the board of governors' meeting, Hamelin said the proposal was not an official recommendation given to the NDP government and that there was no need for him to take a position on it. However, he was quoted in *The Fulcrum*, a student newspaper, on the tuition issue.

"Philosophically, I could say in an ideal world there should be no tuition fees — it should be free. But at the same time, suppose we were to abolish tuition fees? The whole institution would go bankrupt," he said.

"We would have to cut the number of students in such a way that there would be no accessibility left or that we would have to offer programs that would be of such a bad quality that it would be much better to say, 'No, we can't afford having students'."

Board and senate established at UNBC

The first senate and board of governors of the University of Northern British Columbia (UNBC) was established on Dec. 5, 1993. The establishment of the senate and board is the first of two requirements that UNBC has to comply with before obtaining full university status under B.C.'s University Act.

The second criterion is to maintain 2,500 full-time students for two consecutive years. Until this occurs, the University of Northern British Columbia Act permits additional control by the minister of skills, training and labour and additional funding allotments for start-up costs.

After these two years, and provided that the enrollment is maintained, the UNBC Act will be repealed and the institution will operate in the same legislative environment as B.C.'s other three public universities.

UNBC faculty association to be established

CUFA/BC President Geoff Herring accompanied by Maureen Kilgour, professional officer with CAUT, spent two days in October talking with UNBC faculty on how they might proceed with the establishment of a faculty association.

Unionization has only been open to university faculty in B.C. since July, 1992, when the NDP government removed the prohibition against unionization from the University Act.

In September, UNBC faculty created an interim association to explore how a more formal structure might be established. 40 faculty members have been hired to date.

Note taking service fails to make grade

A company offering note taking services at the University of Toronto has failed due to lack of student interest, much to the relief of a number of professors.

The service, advertized by a Toronto company, DGV and Associates, during the month of December, promised "personalized and original notes." The 400 students who signed up were not sufficient for the company to pursue the venture.

History Professor William Berman, interviewed by the *Varsity*, described the service as "an outrage" which "panders to the students' worst instincts." Donald Dewees, vice dean of the Faculty of Arts and Science added: "I have a problem with someone taking the notes from a class and selling them. It's not quite clear to me whether the service would be an aid to learning or a substitute for learning."

Appointments at three universities

University of Toronto President Robert Prichard has been reappointed for a second five-year term after his current term ends next year. When he completes his second term, the 44-year-old Prichard will become the longest serving president at the U of T since Claude Bissell, who served from 1957 to 1971.

At Trent University, Leonard Conolly began his term as president on Jan. 1. He replaces David Morrison, who has filled the position since John Stubbs left to become president of Simon Fraser University. Conolly has been a faculty member at the University of Guelph since 1981, was chair of its drama department for five years and served as acting dean of the College of Arts.

At Moncton, the board of governors has unanimously reappointed Chancellor Antoinine Maillet for a second five-year term. Maillet was first installed as the Université de Moncton's fifth chancellor on May 5, 1989.

Canadian University Press conference in Regina

The 56th national conference of Canadian University Press (CUP) took place in Regina during the last week of 1993. Student newspaper representatives discussed a number of salient issues affecting the cooperative of 45 student newspapers, including fewer volunteers, declining national advertising and finding funds for new technology at a time of restraint.

Alayne Armstrong, president of CUP, said student newspapers continue to "make a difference" and pointed to several major stories which were broken by student newspapers in 1993.

In one case, York University's *Excalibur* ran an interview during the election with controversial Reform party candidate John Beck, who was subsequently asked to resign as a candidate after the major news outlets picked up the story.

While some affiliates have left CUP, particularly in Western Canada, it remains Canada's oldest student organization, having been formed in 1937.

(J. Mark Langdon is a Ph.D student at Queen's University and an instructor in the Politics Department at Trent University).

Alberta

continued from page 1

In CAFA's view, the government's changes in post-secondary education could not come at a worse time. For 1994/95, institutional grants will be down by 11 per cent, while tuition fees remain capped. This means that the universities can replace no more than one or two per cent of the 11 per cent reduction.

In addition, the announced incentive fund to encourage additional student access won't be in place soon enough to have much impact on the next academic year. CAFA also notes the universities in Edmonton and Calgary will be penalized if they curtail enrolments by more than two per cent and that there is no help for accommodating the 50 per cent increased demand predicted to the end of the decade.

What will the consequences be? Some are clear, some are not. At this time, CAFA notes, the government's intentions raise many more questions than answers. For instance:

When will the $47 million access fund become available?

How will the further "savings" of $18 million be made?

What does it mean to establish "guidelines to support institutional responsibility for capital renewal?"

How will duplication be eliminated — by closing faculties that are the same or does it mean differentiation?

What method will be used to increase accountability?

Despite the unanswered questions, there are some givens. "For certain," said Marino, "it will mean fewer students admitted, and poorer services for them in every respect. Few faculties will look in 1997 as they do today. Some programs will surely be closed."

This prediction appears even more dire for university faculty in Alberta when one considers that the minister of advanced education has joined the University of Alberta board of governors in calling publicly for an end to tenure.

Alberta: trois ans

suite de la page 1

renouvellement des immobilisations seront combinées. Il ne sera donc plus possible d'obtenir des fonds pour la construction de nouvelles immobilisations avant trois ans.

Le président de la Confederation of Alberta Faculty Associations (CAFA), James Marino, a déclaré que les universités allaient «suffoquer». «Regardez les chiffres, regardez le moment où l'on fait ces compressions: on veut les étrangler», ajoute-il.

Selon la CAFA, les modifications que le gouvernement apporte à l'enseignement postsecondaire ne pouvaient tomber à un pire moment. Pour 1994-1995, les subventions diminueront de 11 p. 100 alors que les frais de scolarité demeurent au même niveau. Pour les universités, cela signifie qu'elles ne pourront amortir plus de 1 ou de 2 p. 100 de cette réduction.

En outre, le fonds d'encouragement annoncé dans le but d'augmenter le nombre d'étudiants ne sera pas en vigueur assez rapidement pour influer beaucoup sur la prochaine année universitaire. La CAFA signale également que les universités d'Edmonton et de Calgary seront pénalisées si elles réduisent les effectifs de plus de 2 p. 100 et si elles n'ont droit à aucune aide pour satisfaire la hausse de 50 p. 100 prévue vers la fin de la décennie.

Quelles en seront les conséquences? Certaines sont évidentes, d'autres non. Pour l'instant, estime la CAFA, les intentions du gouvernement soulèvent plus de questions que de réponses. Ainsi:

Quand sera-t-il possible de recourir au fonds d'accès de 47 millions de dollars?

Quand les «économies» supplémentaires de 18 millions seront-elles réalisées?

Que signifie élaborer des «lignes directrices pour aider les établissements à assumer le renouvellement des immobilisations»?

Comment éliminera-t-on le double emploi — en fermant des facultés qui sont semblables? Ou bien, est-ce que cela voudra dire que l'on fera une distinction?

Quelle méthode utilisera-t-on pour accroître l'obligation de rendre compte?

Malgré l'absence de réponses à ces questions, il est possible de répondre à certaines. Selon M. Marino, certaines universités devront admettre moins d'étudiants et les services seront moins bons à tous les égards. En 1997, peu de facultés ressembleront à celles d'aujourd'hui. Certains programmes seront sans doute éliminés.

Cette prédiction semble encore plus terrible pour les professeurs d'université de l'Alberta compte tenu du fait que le ministre de l'enseignement supérieur s'est joint au conseil d'administration de l'University of Alberta pour exiger publiquement la fin de la permanence.

FROM THE HILL / DE LA COLLINE PARLEMENTAIRE

Opposition parties name PSE, R&D critics

BQ and NDP stick with traditional shadow cabinets but Reform sets up policy cluster groups

Tim Stutt

While new Liberal ministers set about to find the levers of power and figure out how to use them, the opposition parties got organized to scrutinize the federal government's every move.

Both Bloc Québécois Leader Lucien Bouchard and New Democratic Party Leader Audrey McLaughlin announced on Nov. 10 the composition of their shadow cabinets. In making these announcements the leaders demonstrated their respective parties would follow an aspect of caucus organization rooted in British parliamentary tradition.

On Dec. 8 the Reform party set out in a new direction by creating its own system of "policy cluster groups."

The Bloc Québécois shadow cabinet

Bouchard appointed 33 of the 54 Bloc Québécois MPs to his party's shadow cabinet. Three of these appointments are of particular interest to the academic community.

Francine Lalonde, member for Mercier in Montreal, and one of seven women elected under the Bloc Québécois banner, was named critic for human resources and literacy. A former union leader and minister for the Status of Women in the Parti Québécois government of René Lévesque, Lalonde obtained a certificate in history at the Université de Montréal.

She will shadow Human Resources Minister Lloyd Axworthy, whose department is responsible for cash transfers to the provinces and territories for post-secondary education under Established Programs Financing (EPF) and the Canada Student Loans Program.

Réal Ménard, Bloc Québécois member in the Montreal area (Hochelaga-Maisonneuve), was appointed spokesperson for science, research and development. A former political aide to Parti Québécois member of the national assembly Louise Harel, Ménard is, at age 31, one of the youngest MPs elected to the Commons during the last election.

He has a B.A. in history and an M.A. in political science from the Université de Montréal. Ménard will scrutinize Ottawa's support for the three federal research councils and the National Research Council as championed by Dr. Jon Gerrard, Secretary of State (Science, Research and Development).

Antoine Dubé, member for Lévis, was named spokesperson for training and youth. A Bloc Québécois member since the party's inception and a long-time member of the Parti Québécois, Dubé was the director of the Saint-Nicolas Parks and Recreation Service as well as a member of the Rive-Sud Chamber of Commerce.

He has studied recreation and administration and will shadow policies brought forward by Ethel Blondin-Andrew, Secretary of State (Training and Youth), on matters such as summer jobs for post-secondary students.

Reform policy cluster groups

Instead of naming one MP to shadow a particular cabinet minister or secretary of state, the Reform Party has chosen to create 22 policy cluster groups composed of a minimum of one chairperson and four other Reform MPs.

In at least two cases (parliamentary reform and constitutional affairs) the groups will include non-caucus members added in consultation with the Reform Party's executive council.

The groups have been organized into five policy clusters, each with an MP as coordinator. These are economic affairs, public finances, social affairs, natural resources, and other policy issues.

The coordinators and chairpersons are essentially organizational appointments. These are the people Reform Party Leader Preston Manning and the caucus officers will consult with to designate spokespersons on particular issues and to choose Reform MPs to sit on parliamentary committees.

Several cluster groups, such as finance and labour/employment will deal with education and research issues from time to time. However the most noteworthy Reform policy cluster group for the academic community is the industry, science and technology group.

This group is chaired by Werner Schmidt, MP for the British Columbia riding of Okanagan Centre who holds both a B.Ed. and a M.Ed. from the University of Alberta.

Schmidt has worked in several different capacities in the secondary and post-secondary education sectors: teacher, principal, school superintendent and executive director of the Alberta School Trustees Association. He has also been a member of the executive committee of the University of Alberta board of governors, vice-president of academic affairs at Lethbridge Community College and director of development at Okanagan College. He is a former Leader of the Alberta Social Credit Party.

The other members of the industry, science and technology cluster group are MP John Cummins (Delta, B.C.) and Alberta MPs Ken Epp (Elk Island), Hugh Hanrahan (Edmonton /Strathcona), and Ian McClelland (Edmonton Southwest).

The NDP shadow cabinet

In appointing her party's shadow cabinet, NDP Leader Audrey McLaughlin chose two experienced caucus members to deal with post-secondary education and research issues.

Chris Axworthy, MP for Saskatoon/Clark's Landing, is the NDP critic on human resources, literacy, training and youth issues. Axworthy obtained his B.A. and LL.M. at the City of London College and McGill University. He has taught law at the universities of New Brunswick, Dalhousie and Saskatchewan.

Axworthy, beginning his second term as an MP, will also serve as his party's spokesperson on justice, solicitor general, and attorney general issues as well as the NDP caucus whip and liaison person for Atlantic Canada.

Bill Blaikie (Winnipeg Transcona) was appointed as the NDP spokesperson on science, research and development issues. He will also be the NDP critic on industry, trade and veterans' issues as well as his party's caucus liaison person for Ontario and with labour unions.

First elected to the Commons in 1979, Blaikie was ordained the previous year as a United Church minister after obtaining his B.A. and M.Div. at the University of Winnipeg and Emmanuel College (Toronto School of Theology).

(Tim Stutt is a Government Relations Officer at CAUT)

Les porte-parole des partis de l'opposition pour l'EPS et la R & D

Le BQ et le NPD s'en tiennent à la tradition et le RP crée des groupes pluricellulaires

Tandis que les nouveaux ministres libéraux entreprennent de découvrir de nouveaux leviers de pouvoir et apprennent comment s'en servir, les partis de l'opposition s'organisent en vue de scruter chaque geste du gouvernement fédéral.

Le 10 novembre dernier, le chef du Bloc québécois, Lucien Bouchard, et la chef du Nouveau parti démocratique, Audrey McLaughlin, ont annoncé la composition de leur cabinet fantôme. Les deux chefs ont ainsi montré que leur parti respectif entendait suivre la tradition parlementaire britannique de l'organisation d'un cabinet.

Le 8 décembre, le Reform Party a innové en créant des groupes pluricellulaires de politique.

Le cabinet fantôme du Bloc Québécois

M. Bouchard a nommé 33 des 54 députés bloquistes à son cabinet fantôme. Parmi ces nominations, trois intéressent particulièrement la collectivité universitaire.

Francine Lalonde, députée du comté de Mercier, à Montréal, fait partie des sept femmes élues sous la bannière du Bloc Québécois. Elle a été nommée porte-parole pour les ressources humaines et l'alphabétisation. Ancienne syndicaliste et ministre péquiste de la Condition féminine sous le gouvernement de René Lévesque, Mme Lalonde détient un certificat en histoire de l'Université de Montréal.

Elle surveillera le ministre des Ressources humaines, Lloyd Axworthy, dont le ministère est responsable des paiements de transfert en espèces aux provinces et aux territoires au titre de l'enseignement postsecondaire, en vertu du Financement des programmes établis (FPE), et du Programme canadien de prêts aux étudiants.

Réal Ménard, député de Hochelaga-Maisonneuve, dans la région de Montréal, a été nommé porte-parole pour les sciences, la recherche et le développement. Ancien aide politique de la députée péquiste à l'Assemblée nationale, Louise Harel, M. Ménard est, à 31 ans, le plus jeune député de la Chambre des communes élu aux dernières élections fédérales.

Il détient un baccalauréat en histoire et une maîtrise en sciences politiques de l'Université de Montréal. M. Ménard examinera minutieusement le soutien fédéral des trois conseils de recherches et du Conseil national de recherches que défend Dr Jon Gerrard, secrétaire d'État à la Science, à la Recherche et au Développement.

Antoine Dubé, député de Lévis, a été nommé porte-parole pour la formation et la jeunesse. Membre du Bloc Québécois depuis sa fondation et membre de longue date du Parti Québécois, M. Dubé était directeur du service des parcs et de la récréation de Saint-Nicholas et membre de la Chambre de commerce de la Rive-Sud.

Il a fait des études en récréologie et en administration. Il surveillera les politiques mises de l'avant par Ethel Blondin-Andrew, secrétaire d'État à la Formation et à la Jeunesse sur des questions relatives notamment aux emplois d'été pour les étudiants du niveau postsecondaire.

Les groupes pluricellulaires du Reform Party

Le Reform Party, plutôt que d'affecter un député à un ministre ou à un secrétaire d'État en particulier, a choisi de créer 22 groupes pluricellulaires composés au moins d'un président ou d'une présidente et de quatre députés.

Dans deux cas, notamment pour la réforme parlementaire et les affaires constitutionnelles, des non-députés ont été ajoutés aux groupes pluricellulaires en consultation avec le conseil exécutif du parti.

Les groupes pluricellulaires sont réunis en cinq cellules de politique et un député est affecté à chacune comme coordonnateur. Il s'agit des affaires économiques, des finances publiques, des affaires sociales, des ressources naturelles et d'autres questions de politique générale.

Les coordonnateurs et les présidents constituent essentiellement des nominations d'organisation. Ce sont ces personnes que consulteront Preston Manning, chef du Reform Party, et les dirigeants du caucus pour déterminer les porte-parole sur des dossiers particuliers et pour choisir les députés qui siégeront à des comités parlementaires.

Plusieurs groupes pluricellulaires, entres autres ceux responsables des finances ou de l'emploi, s'occuperont à l'occasion des dossiers de l'éducation et de la recherche. Toutefois, le groupe pluricellulaire qui intéressera le plus la collectivité universitaire est celui en matière d'industrie, de sciences et de technologie.

Il est présidé par Werner Schmidt, député du comté de Okanagan Centre, en Colombie-Britannique. M. Schmidt détient un baccalauréat et une maîtrise en éducation de l'University of Alberta.

M. Schmidt a occupé divers postes dans les secteurs de l'enseignement secondaire et postsecondaire. Il a été tour à tour enseignant, directeur, agent de supervision d'école et directeur général de l'Alberta School Trustees Association. Il a aussi siégé au comité de direction du conseil d'administration de l'University of Alberta, il a été vice-recteur de l'enseignement au collège communautaire de Lethbridge et directeur du perfectionnement au collège Okanagan. Il a déjà été chef du Parti créditiste de l'Alberta.

Un député de la Colombie-Britannique, John Cummins (Delta), et des députés de l'Alberta, Ken Epp (Elk Island), Hugh Hanrahan (Edmonton/Strathcona) et Ian McClelland (Edmonton Southwest), sont les autres membres du groupe pluricellulaire pour l'industrie, les sciences et la technologie.

Le cabinet fantôme du NPD

La chef du NPD, Audrey McLaughlin, a choisi deux députés d'expérience pour s'occuper des dossiers de l'enseignement postsecondaire et de la recherche.

Chris Axworthy, député de Saskatoon/Clark's Landing, a été nommé porte-parole pour les ressources humaines, l'alphabétisation, la formation et la jeunesse. M. Axworthy a obtenu un baccalauréat en arts et une maîtrise en droit du City of London College et de l'Université McGill. Il a enseigné le droit aux universités du Nouveau-Brunswick, Dalhousie et de la Saskatchewan.

Il en est à son deuxième mandat de député et il sera également porte-parole de son parti pour les dossiers relevant de la Justice, du Solliciteur général et du Procureur général. Il occupera en outre le poste de whip et agira à titre de liaison pour les provinces de l'Atlantique.

Bill Blaikie, député de Winnipeg Transcona, a été nommé porte-parole pour les sciences, la recherche et le développement. Il sera aussi porte-parole pour l'industrie, le commerce et les anciens combattants et agira à titre de liaison pour l'Ontario et les syndicats.

M. Blaikie a été élu pour la première fois à la Chambre des communes en 1979. L'année précédente, il avait été ordonné ministre de l'Église unie après avoir obtenu un baccalauréat en arts et une maîtrise en théologie de l'University of Winnipeg et du Emmanuel College (Toronto School of Theology).

(Tim Stutt est agent des relations avec les gouvernements au bureau de l'ACPPU)

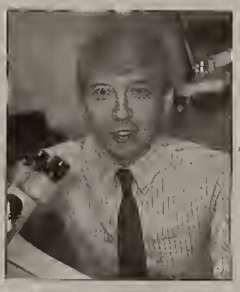
Focus on Faculty / Pleins feux sur les professeurs

*Academics are often honoured for their achievements and contributions in teaching and research. As a bi-monthly feature of the Bulletin, **Focus on Faculty** reports on awards, honours, fellowships and prizes awarded to Canadian university academic staff. Particular focus is on provincial, national and international awards of merit. The Bulletin welcomes receiving notice of awards or honours for academic staff for inclusion in this column, space permitting.*

*Les universitaires sont souvent honorés pour leurs réalisations et leurs contributions en recherche et en enseignement. La chronique du Bulletin, **Focus on Faculty (Pleins feux sur les professeurs)**, qui paraît tous les deux mois, présente les prix, honneurs, bourses et récompenses décernés à des universitaires canadiens. On signale surtout les prix provinciaux, nationaux et internationaux. La rédaction du Bulletin accepte tout avis de prix ou d'honneurs pour cette chronique s'il y a de l'espace.*

Jean A. Chalmers Award

Grant Strate (Contemporary Arts, Simon Fraser) recently received national recognition — the $20,000 Jean A. Chalmers Award for Creativity in Dance. The Chalmers Award is given every second year by the Ontario Arts Council to influential contributors to the Canadian dance community, in honour of their trend-setting accomplishments. Strate, a founding member of the National Ballet of Canada and mentor to generations of Canadian dancers, has created more than 50 ballets for various dance groups.



George Lawson Medal

Larry Peterson (Botany, Guelph) has received the Canadian Botanical Association's top award — the George Lawson Medal — for lifetime contributions to botany.

Gaelic League in Ireland Award

Padriag O Siadhail (Irish Studies, Saint Mary's) was awarded £4,000 for his prose work in Irish by the Gaelic League in Ireland at the annual Oireachtas literary and music awards. Most of that prize was for his novel *Éagnair*, while the remainder was granted for his historical study of Irish-language drama.

Society of Antiquaries of Scotland Fellow

Bruce G. Trigger (Anthropology, McGill) has been elected an Honourary Fellow of the Society of Antiquaries of Scotland, in appreciation of his great contribution to archaeology and ethnology on both sides of the Atlantic. The Society has no more than 25 honorary fellows at any one time.

BC Science Council Gold Medal

Vijay Bhargava (Electrical Engineering, Victoria) has won the 1993 B.C. Science and Engineering Gold Medal in Engineering and Applied Sciences from the Science Council of British Columbia, for his research and innovative methods and techniques in improving wireless communication.

Barbara Edwardson Lectureship Award

George Turnbull (Physiotherapy, Dalhousie) was presented with the first Barbara Edwardson Lectureship Award ($1,000) by the University of Western Ontario's occupational therapy department. The Edwardson award was established to honour the contribution to Canadian physical therapy made by Western physiotherapy professor Barbara Edwardson who retired in 1992.

Saskatchewan Order of Merit

Ali H. Rajput (Neurology, Saskatchewan) is one of six people to receive the 1993 Saskatchewan Order of Merit, the province's highest honour, in recognition of his community service and excellence in research in movement disorders.

U Vic public relations

Trophée ACE-Whitworth

Gilles G.Nadeau (Éducation, Moncton) a reçu le trophée ACE-Whitworth 1993 de l'Association canadienne de l'éducation pour sa contribution remarquable au développement de la recherche en éducation au Canada.

Royal Society of Arts Fellow International Man of the Year

Michael Issacharoff (French, Western Ontario) has been elected a Fellow of the Royal Society of Arts in London, England; and in 1993, in recognition of his services to literature, Issacharoff was also named International Man of the Year, 1992-93, by the International Biographical Centre in Cambridge, England.

C.D. Nelson Award

Bill Plaxton (Biology/ Biochemistry, Queen's) is the 1993 winner of the prestigious C.D. Nelson Award from the Canadian Society of Plant Physiologists. Plaxton is the third Queen's biologist in the last five years to win the society's highest honour, which recognizes a scientist under the age of 40 for outstanding contributions to plant physiology.

Law Society Medal

Jacob Ziegel (Law, Toronto) has been awarded a Law Society Medal for 1993. The award, given by the Law Society of Upper Canada, recognizes his scholarly contributions, his work in the area of law reform and his efforts to bring the academic and the practical branches of the legal profession closer together through the *Canadian Business Law Journal*.

Prix France-Acadie

Donald J. Savoie et Maurice Beaudin (l'Institut canadien de recherche sur le développement régional, Moncton) reçoivent le prix France-Acadie dans la catégorie sciences humaines et sociales pour leur ouvrage *Les défis de l'industrie des pêches au Nouveau-Brunswick*.

Duke of Edinburgh Book Competition Prize

Patsy Lightbown (TESL, Concordia) and **Nina Spada** (ESL, McGill) are co-authors of *How Languages are Learned*, which has won first prize in the applied linguistics section of the English-Speaking Union's Duke of Edinburgh Book Competition.

Warner-Lambert Award

Mary Sparling (Mount Gallery, Mount Saint Vincent) has received the 1993 Warner-Lambert Canada Inc. Award for Distinguished Service in Arts Administration for her work in the visual arts. This national award for outstanding service in the field of arts administration is presented annually.

Society for Music Theory Award

Richard B. Kurth (Music, Western Ontario) is the recent winner of the Young Scholars Award given by the Society for Music Theory for his article *Mosaic Polyphony: Formal Balance, Imbalance, and Phrase Formation in the Prelude of Schoenberg's Suite, Op. 25*. The award is bestowed annually for articles or books by authors who are 40 or younger at the date of publication.

Chevalier — l'Ordre des Palmes Académiques

Serge Guilbaut (Fine Arts, British Columbia) has been awarded the rank of "Chevalier dans l'Ordre des Palmes Académiques" by the prime minister of France. This distinction is in recognition of his efforts to promote Freneh language and culture.

Médaille du civisme

George Abdou (Mechanical Engineering, Concordia) has been awarded a medal for bravery by the Québec provincial government for his heroic role in the shooting incident at Concordia on August 24, 1992. The Médaille du civisme was presented by Justice Minister Gil Rémillard at a ceremony held at the National Assembly in Québec City.

Harold Adams Innis Prize

Richard Johnston (Political Science, British Columbia) has been awarded the Harold Adams Innis Prize from the Social Science Federation of Canada for his book *Letting the People Decide: Dynamics of a Canadian Election*. The prize recognizes Johnston's book as the best Canadian scholarly work written in English in the social sciences in 1992.

Volunteer Service Award

S. Finn Gallagher (English Literature, Trent) has received a volunteer service award from the Ontario Ministry of citizenship and the Ministry of Culture and Communications for his work as actor, administrator and director with the Peterborough Theatre Guild.

IMS Fellow

Ian B. MacNeill (Statistics & Actuarial Sciences, Western Ontario) is one of two Canadians to be elected Fellow of the Institute of Mathematical Statistics, the foremost international organization fostering the development and application of mathematical statistics and probability theory.

G. Arthur Martin Award

John Edwards (Law, Toronto) has won the G. Arthur Martin Award for 1993, presented by the Criminal Lawyers' association for outstanding contributions to the administration of criminal justice.

News from Quebec

Susan Gray

Quebec's university fee hike limited to rate of inflation

The increase in university fees for 1994-1995 will be limited to the rate of inflation, despite previous plans to the contrary.

Fees will increase by an average of $31 over two semesters. But the government hasn't changed its mind about gradually raising Quebec fees until they are on a par with those in the rest of Canada.

Education Minister Lucienne Robillard (Lucienne Robillard has recently been named Minister of Health) managed to convince the government to keep the increase to 1.9 per cent, the same figure as in 1993/1994. Her reasoning: "In the current climate, there is too much uncertainty to take such an important step."

Mrs. Robillard gave two reasons for her cautionary stance — the current economy and, more importantly, the decrease in the number of part-time students.

Last autumn, while the number of full-time students rose by two per cent, there was a corresponding decrease of 3.2 per cent among part-timers. As no explanation has been found for the latter figure, the minister decided to spend the next few months studying the situation.

The announcement of the increase elicited a mixed response. Students were fairly positive while university administrators were disappointed.

Serge Charlebois, spokesperson for the Organisation nationale universitaire (ONU), which represents most Quebec university students, told *Le Devoir*: "We don't accept the increase but we can live with it." The ONU and the student movement in general will continue their campaign to convince the government that there are other ways to address universities' financial problems.

With the latest fee increase, the Conférence des recteurs et des principaux des universités du Québec (CRÉPUQ), had expected to make significant progress in terms of catching up with tuition levels in the rest of the country. According to CRÉPUQ President Claude Hamel his organization is "astonished and disappointed" at the government's decision.

A few days before the announcement of the tuition increase a public debate organized jointly by *Le Devoir* and ONU highlighted the alternatives to such an increase.

Participating in the debate were: Serge Charlebois, of the ONU; Roch Denis, president of the Fédération québécoise des professeures et professeurs d'université; Patrick Kenniff, rector of Concordia University; UQAM Economics professor Clément Lemelin; and Jacques Garon of the Conseil du Patronat, an employers' group. The debate was moderated by *Devoir* publisher Lise Bissonnette.

According to Mr. Charlebois, Quebec university heads are not effective enough as leaders; they refuse to face a reality which is characterized by the continuing impoverishment of students and university administration fees that are higher than elsewhere in Canada.

His point of view was shared by Dr. Denis, who added that the real question was "why the Treasury Board is making choices for society as a whole, and not the contrary," according to *Le Devoir*.

Dr. Kenniff defended the increase. He took issue with the student figures, saying they did not take into account the interest on universities' debts. Dr. Kenniff nonetheless speculated about whether the money from higher tuition fees would benefit the universities or the government.

Mr. Lemelin doubts that serious alternatives to the fee increase exist. Still, he thinks students should question increases, as governmental subsidies vary according to faculty.

Mr. Garon, while in favour of a "reasonable" tuition increase, believes the government should do more research into alternatives. He is against the idea of an extra tax on salaries to help universities with their financial problems.

New principal at McGill

With Bernard Shapiro as its new principal, McGill will be able to help lead Canadian universities in a new direction: specialization.

"The greatest challenge facing all universities, especially research universities like McGill, is choice," Dr. Shapiro told *The Globe and Mail*. "Institutions of higher learning should not be characterized by uniformity of ambition."

To familiarize himself with the institution he will be heading starting in September, Dr. Shapiro, the former deputy minister of education in Ontario, will go back to the classroom. By so doing, the graduate of McGill and Harvard will attempt to learn about the university from the student point of view.

Teaching will be a priority for Dr. Shapiro. Currently a professor in education and public policy at the University of Toronto, he wants to ensure, among other things, that all faculty members teach undergraduates,

Dr. Shapiro is considered to be one of Canada's foremost educational theorists. Among his academic credits, he has been an associate dean of education at Boston University, dean of education and vice-president (academic) at the University of Western Ontario and director of the Ontario Institute for Studies in Education.

The deficit will be another of the new principal's priorities. He says McGill should completely eliminate its deficit, because, in so doing, the government will consider it a responsible institution.

Malcolm Baines, the president of the McGill Association of University Teachers, says it is "cautiously optimistic" regarding Dr. Shapiro's appointment. Dr. Baines was, however, unwilling to comment on the new principal's priorities, stating "It would be unfair to read too much into them (his priorities) for the moment."

The fact that Dr. Shapiro will be the first Jewish principal of McGill is a source of particular satisfaction for him. When he began his studies there in 1952, there was still an unofficial quota on the number of Jews admitted. The quota disappeared in 1956, when the Quebec government made an open admissions policy a condition of government grants.

CEGEP reform postponement refused

The Ministry of Education has refused to postpone the introduction of new core courses planned for next fall as part of the CEGEP reform. The request was made by the three unions who collectively represent all CEGEP professors. The unions are unhappy with a time frame which they say is much too condensed.

The content of the courses, which include humanities, second language and physical education, is still unknown. The introduction of the courses will require "considerable departmental and interdisciplinary work," the unions told *Le Devoir*.

Lucienne Robillard refused to yield to the unions' demand as she doesn't want to penalize students who will be entering the CEGEP system next fall. She also indicated that specific training and support activities related to the new courses were being planned.

(Susan Gray is a freelance journalist and translator who lives in Montreal.)

Nouvelles brèves du Québec

La hausse des frais est limitée à l'inflation

Susan Gray

La hausse des frais de scolarité universitaires pour l'année 1994-1995 se limitera à l'inflation, et non à un chiffre plus élevé, comme prévu.

L'augmentation des droits de scolarité serait, en moyenne, de 31 $ pour deux trimestres. Mais le gouvernement n'a pas abandonné son intention d'harmoniser graduellement les droits à la moyenne canadienne.

C'est la ministre de l'Éducation, Lucienne Robillard, (au moment d'écrire ces lignes, Lucienne Robillard n'avait pas encore été nommée ministre de la Santé) qui a convaincu le gouvernement de se limiter au chiffre de 1,9 p. 100, le même que celui exigé en 1993-94. Son raisonnement : «Dans le contexte actuel, il y a trop d'incertitude pour faire un pas si important».

La ministre Robillard a énoncé deux raisons pour la prudence actuelle : le contexte économique, et, ce qui est plus important, la baisse de la clientèle à temps partiel.

L'automne dernier, alors que la clientèle à temps plein augmentait de 2 p. 100, on enregistrait une baisse généralisée de 3,2 p. 100 des étudiants à temps partiel. Le chiffre demeurant inexplicable, on a préféré être prudent et profiter des mois à venir pour examiner la situation.

L'annonce de la hausse des frais a provoqué une réaction positive chez les étudiants et de la déception chez les universités.

Serge Charlebois, porte-parole de l'Organisation nationale universitaire (ONU), qui regroupe la majorité des étudiants universitaires québécois, a déclaré au *Devoir*, «Nous n'acceptons pas cette hausse, mais nous allons pouvoir vivre avec». L'ONU et le mouvement étudiant en général continueront leur campagne visant à convaincre le gouvernement qu'il existe d'autres moyens que les hausses des frais de scolarité pour redresser les problèmes financiers des universités.

Avec cette dernière hausse, la Conférence des recteurs et des principaux des universités du Québec (CRÉPUQ), s'attendait à un effort «significatif» pour rattraper le reste du pays en matière de frais de scolarité. Selon Claude Hamel, son président, ils sont «étonnés et déçus» du résultat actuel.

Quelques jours avant l'annonce de l'augmentation des frais de scolarité universitaires, un débat public organisé conjointement par *Le Devoir* et l'Organisation nationale universitaire (ONU) a fait ressortir qu'il reste des solutions de rechange à cette hausse.

Les participants au débat étaient : Serge Charlebois, de l'ONU, Roch Denis, président de la Fédération québécoise des professeures et professeurs d'université, Patrick Kenniff, recteur de l'Université Concordia, Clément Lemelin, professeur de sciences économiques à UQAM, et Jacques Garon du Conseil du patronat. Le débat était animé par Lise Bissonnette, directrice du *Devoir*.

Selon M. Charlebois, les recteurs québécois ne sont pas des leaders assez efficaces; ils refusent de «voir la réalité» caractérisée par l'appauvrissement des étudiants et par le fait que les frais d'administration des universités ici sont plus élevés qu'ailleurs au Canada.

Partageant son point de vue, M. Denis ajoute qu'il s'agit vraiment de se «demander pourquoi c'est le Conseil du trésor qui décide des choix de société, et non l'inverse», selon *Le Devoir*.

Il revenait à M. Kenniff de défendre la hausse. Pour ce faire, il a critiqué les chiffres de l'ONU, disant qu'ils ne tenaient pas compte des intérêts sur la dette payés par les universités. M. Kenniff s'est toutefois demandé si une hausse profiterait aux universités ou à la province elle-même.

M. Lemelin pense qu'il n'existe peut-être pas de solutions sérieuses à la hausse, mais croit quand même que les étudiants doivent mettre en doute la majoration des frais, parce que les subventions gouvernementales varient selon les facultés.

M. Garon, pour sa part, s'est montré en faveur d'une hausse «raisonnable» des frais, tout en étant d'avis que le gouvernement devrait chercher davantage du côté des solutions. Il s'oppose à l'idée d'une taxe supplémentaire sur les salaires pour aider à financer les universités.

Nouveau principal à l'Université McGill

En choisissant Bernard Shapiro comme nouveau principal de McGill, l'Université se place parmi les chefs de file dans l'orientation que commencent à prendre les universités canadiennes, soit la spécialisation.

M. Shapiro, dans une entrevue au *Globe and Mail*, fait part de sa réflexion à ce sujet : «Le plus gros défi pour les universités aujourd'hui, surtout les universités de recherche comme McGill, est le choix». Il ajoute : «Les établissements d'enseignement supérieur ne devraient pas se caractériser par une uniformité dans leurs ambitions».

Pour se familiariser avec l'établissement qu'il va diriger à partir de septembre prochain, M. Shapiro, ancien sous-ministre de l'Éducation en Ontario, redeviendra étudiant à nouveau. Ce faisant, le diplômé de McGill et de Harvard vise à comprendre McGill du point de vue étudiant.

L'enseignement sera une priorité pour M. Shapiro. Actuellement professeur en éducation et politique gouvernementale à l'Université de Toronto, il voudrait, entre autres, que tous les professeurs de McGill enseignent aux étudiants du premier cycle.

M. Shapiro est considéré comme l'un des théoriciens les plus importants dans le domaine de l'éducation au Canada. Il a déjà été vice-doyen en éducation à l'Université de Boston, doyen en éducation et vice-recteur aux affaires universitaires à l'Université Western Ontario. De plus, il a été directeur de l'Institut d'études pédagogiques de l'Ontario.

Le déficit serait une autre priorité pour M. Shapiro. Il veut éliminer le déficit de McGill et estime que le gouvernement considérera ainsi McGill comme une université responsable.

Parlant au nom de la McGill Association of University Teachers, son président Malcom Baines signale qu'elle est «optimiste, mais avec prudence» face à la nomination de M. Shapiro. M. Baines ne voulait pas commenter sur les priorités du nouveau principal, disant que ça serait injuste «de faire trop d'interprétation pour le moment».

M. Shapiro serait le premier principal juif de McGill, ce qui lui donne une satisfaction particulière. Quand il a commencé ses études à l'université en 1952, un contingentement non officiel était imposé à l'admission de Juifs. Le contingentement est disparu en 1956, alors que le gouvernement liait ses subventions à une politique d'admission ouverte.

Délai exigé pour la réforme collégiale

Le ministère de l'Éducation refuse de reporter d'un an l'introduction de nouveaux cours de formation générale prévue pour septembre prochain dans les CÉGEPs. La demande du délai provenait des trois organismes syndicaux représentant tous les enseignants des CÉGEPS, qui se plaignent que le calendrier soit «trop essoufflant».

Les professeurs n'ont pas encore pris connaissance du contenu des nouveaux cours; ceux-ci comprennent des cours de philosophie, de langue seconde et d'éducation physique et exigeront «un travail départemental et interdisciplinaire considérable,» ont souligné les syndicats au *Devoir*.

Lucienne Robillard, la ministre de l'Éducation, a refusé la demande des syndicats car elle ne veut pas «pénaliser» les étudiants qui entreront au CÉGEP l'automne prochain.

Elle a aussi indiqué que les professeurs se prévaudraient «d'activités spécifiques de formation et de soutien» liées aux nouveaux cours.

(Susan Gray est journaliste et traductrice pigiste, et vit à Montréal.)

COMMITTEE OF INQUIRY REPORT

A CAUT Committee of Inquiry, consisting of Prof. Allan Stauffer (Chair) and Prof. Bernadette Schell, has completed a study into the circumstances surrounding the decision not to reappoint Professor Giora Moore at the rank of assistant professor at the University of Toronto in September, 1988.

Terms of Reference of Committee:

1. In the light of CAUT policy statements provided to the committee, and, in particular, the Policy Statement on Academic Appointments and Tenure, to determine whether Professor Giora Moore was treated fairly and reasonably with respect to consideration for reappointment;
2. To recommend any remedy that the committee deems appropriate; and
3. To review the procedures for reappointment at the University of Toronto and to make recommendations for their improvement, if appropriate.

Mode of Inquiry of Committee:

1. The committee reviewed the detailed documentation provided by CAUT surrounding the matters of this case. Following several discussions, the two committee members conducted a series of lengthy interviews in Toronto on May 21-22, 1991. On May 21, a meeting was held with the grievor, Giora Moore, to receive clarification from his end as to the facts and issues surrounding his non-reappointment. On May 22, in-depth interviews of 2 to 3 hours were conducted with the following persons at the University of Toronto — all of whom had a significant function to play in the issues leading up to or following the non-reappointment: Professor David Cook, Vice-Provost, Staff Functions, University of Toronto; Professor Roger Wolff, Dean of the Faculty of Management, University of Toronto; and Professor Fred Wilson, Past Chair of the Faculty Association, University of Toronto.
2. The committee telephoned a number of decision makers at Canadian Universities to which Prof. Giora Moore applied for academic appointments in 1989 to determine why, following several interviews with some of these universities, the grievor failed to receive an offer of employment.

Summary of facts and perceptions regarding the case

Prof. G. Moore was given a tenure stream position as Assistant Professor of Accounting in the Faculty of Management at the University of Toronto, effective July 1, 1986. The appointment was renewable after three years, upon satisfactory review. Prof. Moore had previously held positions as assistant professor for one year each at Haifa University and the University of Manitoba.

The case appears to have some issues of controversy which seem to have "muddied the waters" and which seem to have had a significant bearing on the non-reappointment of Prof. Moore from a number of individuals' points of view.

In his first year at the University of Toronto, Prof. Moore attracted a certain amount of attention from his peers and his dean after he had contacted *The Globe and Mail* newspaper regarding a personal grievance against a local dating service in Toronto.

In an article in the newspaper dated 29 October 1986, Prof. Moore was cited as being "a 32-year-old professor of management studies at the University of Toronto..." (p. B1). According to Prof. Moore and the other interviewees, the said article did not present Prof. Moore in a positive light; moreover, some interviewees suggested that the article may have placed the School of Management "at risk" with Bay Street.

To help clear his reputation, Prof. Moore filed a charge of libel against Canadian Newspapers Company Ltd. in Provincial Court (Civil Division) in 1988. On November 30, 1988, the court ordered and adjudged that the defendants pay G. Moore the amount claim of $3,000 plus court costs, and further ordered that the defendants publish within 60 days of the release of the judgement "in its newspaper in the same position and section of the original article a full apology and retraction of the libel."

In his interview on May 21, 1991, Prof. Moore alleged that in spite of his victory in the courts, his peers and his dean appeared to continue seeing him in a guilty light.

In his performance appraisal letter to Prof. Moore regarding his first year of teaching (dated July 23, 1987), Dean Wolff gave him a "below standard" rating for teaching and service, despite Prof. Moore's progress in research — which was noted in the letter; thus, Dean Wolff did not give Prof. Moore a discretionary progress-through-the-ranks increment for 1986-87.

Moreover, in his letter, Dean Wolff summarized the effect of the above issues and related this to his decision not to award the increment: "As you are aware, the publicity generated by some of your personal activities has not been well received by your colleagues in the faculty. Your salary is above the ceiling for assistant professors and I could not provide any PTR increase without making a strong case to the Provost's Office. Given your below standard rating on teaching and service, I was not prepared to make a special request on your behalf."

There were also some problems with teaching by Prof. Moore in his first year. From the grievor's accounts and from those of Dean Wolff, Prof. Moore in the said year at the University of Toronto became romantically involved with a student in one of the classes; such involvement led to a later altercation — the details of which became noted and discussed by the grievor's peers in the School of Management.

While no formal action was taken by the University of Toronto regarding the said event, Dean Wolff noted in the interview with the committee that he had advised Prof. Moore verbally that such behaviour was unacceptable and that as far as he was concerned, the issue had been dealt with and was therefore closed.

Dean Wolff also spoke of dissatisfaction with Prof. Moore's teaching: "I am less satisfied with your performance in teaching and your general contribution and involvement in the faculty. The feedback from course evaluations indicates that you should place somewhat more emphasis in this area. The feedback from the Chairman of the Accounting Division suggests that your contributions to the grading of the final exams was less than expected."

In his interview with the committee, the grievor maintained that he had learned an important lesson from these events, and that he was determined in his second year to refrain from becoming involved with his students.

In the second year of his teaching — and only months before Moore's evaluation for reappointment — Dean Wolff gave Prof. Moore an overall rating of "S-G" [meaning "meets standard-above standard"]. By the three facet measures, Prof. Moore received ratings of "excellent" for research, "meets standard minus" for teaching (with a noted "meets standard minus" for student evaluations and "meets standard" for course development), and "meets standard" for service.

For the 1987-88 academic year, Prof. Moore was given a discretionary increment of $1,865, which, according to Prof. Cook in his interview, was "about average" for faculty receiving such increments. In his letter dated July 25, 1988, to Prof. Moore, Dean Wolff stated the following: "Giora, I am pleased to see that your research program is yielding excellent results. I also note that your teaching has improved during the past year. I continue to have concerns that the publicity surrounding your personal life is detracting from your contributions to the Faculty..."

In September, 1988, Prof. Moore was up for review of his initial probationary appointment.

In response to a letter received from Dean Wolff dated July 21, 1988, Prof. Moore with an accompanying letter dated August 24, 1988, enclosed: (i) copies of all papers, either published or accepted for publication as of that date; (ii) copies of some papers submitted for publication and under review; (iii) copies of some working papers; (iv) his long-term research objective, which was to "publish good quality papers in refereed journals in accounting, finance and economics" and noting, "My research is not related to my dissertation"; (v) an updated C.V.; (vi) a current course outline for Com 221, the only course outline which Prof. Moore prepared, and teaching evaluations for the courses in the second year, noting that he did not have the teaching evaluations from the first year, and (vii) a special request: "In order to make the review process objective let me avoid the issue of my external activities. However, if the issue become [sic] relevant I would like to appear before the review committee."

On September 21, 1988, Dean Wolff wrote to Prof. Moore, informing him that the Review Committee on his reappointment met on that day and, following an extensive discussion, asked for two additional pieces of information: "1. A short (1-2 pages) description of your research plans for the next 2-3 years. This statement should outline the area or areas in which you intend to focus your efforts and the contribution you expect to make to the knowledge base of the field. 2. Given your offer to meet with the Committee (reference your letter of August 24, 1988) we would like to arrange a one to two hour meeting to review the impact of the publicity surrounding your personal life on your ability to function as an effective member of this Faculty."

The Dean further suggested that they would need another two weeks to complete their deliberations on the case; he therefore requested Prof. Moore's written approval to extend the deadline for written notice of the decision of the Review Committee.

On September 29, 1988, Prof. Moore received a letter from Dean Wolff, stating: "The Committee reviewed all of the material before us, including the points raised in your meeting with the Committee, and recommended unanimously that a renewal should not be offered." The dean referred Prof. Moore to items II-8 and II-9 of the university's policy regarding the review procedures and his opportunity to appeal the committee's decision. On September 30, 1988, Prof. Moore wrote to Dean Wolff regarding the reasons for the Review Committee's decision.

On October 6, 1988, Dean Wolff responded with such reasons, among them being: "The Committee commenced the review of research by noting that the Policy recognizes that lack of substantial achievement in this area should not, in itself, be cause for non-renewal of contract...Your vitae indicates that you have eight articles in print or accepted by journals (recognizing that item 7 on your C.V. is a French translation of item 6). You also have a number of articles under revision or under review by a journal...The Committee recognized that the quantity of research that you have accomplished was significant. The Committee did note, however, that you have been extremely careless in a number of publications and working papers...which when taken individually can be viewed as carelessness but when taken in their entirety do raise serious concerns...The Committee also had serious doubts concerning the direction of your research...Following your response to questions raised by Committee members in the meeting of September 26, 1988, the Committee concluded that you do not appear to have a well thought out program of research that will enable you to establish a reputation as a leading researcher in your field...In the assessment of teaching effectiveness the Committee notes that feedback from students during your first year was well below expectations. You did receive more acceptable evaluations in your second year...The Committee also noted that your personal relations with a student had seriously affected your performance in one of your classes. Following your explanation of this event, the Committee concluded that you have had and would continue to have serious difficulty, even putting aside the one incident referred to above, in operating effectively in a classroom environment...Finally with regard to service to the Faculty and the University, the Committee again felt that your contributions were such as to raise serious concerns about your ability to function as an effective member of the Faculty and the University."

In response to these allegations, Prof. Moore wrote to Dean Wolff on October 7, 1988, detailing his differences of opinion with that of the Review Committee. He concluded his letter as follows: "All in all, I believe that the decision not to renew my contract is not justified. In particular the decision does not take into account my achievements. My overall performance is as good as most of the members of The Faculty of Management. On that basis, I will appreciate if you as the Chairman of the Review Committee will look once more at the decision of the Review Committee."

On October 14, 1988, Prof. Moore received a letter from Dean Wolff reporting that the committee remained unanimous in its recommendation not to renew his contract. Besides making reference to Prof. Moore's research papers and research program, Dean Wolff again alluded to the personal aspect of Prof. Moore's case:

"On the issue of teaching, the Committee continues to be deeply concerned about the poor judgement you have shown in mixing your personal life with your teaching activity. Such behaviour is not acceptable, especially for an individual with previous teaching experience...During your meeting with the Committee, one of the members raised the question of what you had learned from the experience gained from the complaint raised by the student. Your response was that you would not want to be friendly with any students in your classes. It seemed to the Committee that extreme aloofness was as bad as extreme familiarity, and therefore concluded that you would be unable to perform at an acceptable level...Finally, with regard to the fallout from the legal suits you have filed, the Committee acknowledges that you have every right to take such action but they do believe that these events have had a negative impact on your performance...I should also point out that my assessment of your research activity was based on published output in 1987/88, and as such does not have a direct bearing on the committee deliberations."

Following the said response from Dean Wolff, Prof. Moore wrote several times to Dean Wolff in an attempt to have his contract extended, but without success.

Prof. Moore initially declined to appeal the negative decision to the Provost, telling the Committee of Inquiry that he either thought that he could make a deal to stay on with the University of Toronto or else find alternative employment at another Canadian university of good standing.

By April, 1989, however, Prof. Moore was not able to maintain employment with the University of Toronto or to obtain employment at other Canadian universities — even after he was successful in receiving interviews at five such institutions.

On April 5, 1989, Prof. Moore therefore wrote to David Cook, Vice-Provost of Staff Functions, requesting that the deadline for appeal be extended in his case. He reasoned:

"At that time I did not realized [sic] the effect of that decision on my academic career and I did not appeal it, although it was unjustified based on my performance in research and teaching. Further, the results of my legal proceedings against *The Globe and Mail* which were a significant part of the review process came into conclusions only after the review process."

The request for an appeal extension was denied by Prof. Cook, as was a subsequent request to the Provost herself. A grievance was presented to the University of Toronto Grievance Review Panel, which heard the case and also turned down the request for an extension.

COMMITTEE OF INQUIRY REPORT

In the course of the appeal, the substance of Prof. Moore's arguments against the decision not to renew his appointment was presented, although such did not have a direct bearing on the subject of the grievance.

Finally, in an attempt to salvage any employment possibilities for himself, Prof. Moore initiated a legal action against the University of Toronto, which he later withdrew.

Since his departure from the University of Toronto, Prof. Moore has been, according to his statements, unable to obtain full-time employment as an academic at good-quality institutions in Canada. He feels that despite his efforts to apply and to attend a series of interviews with reputable schools of accounting across Canada, he is, as of 1991, unemployable as an academic.

He sincerely feels that his re-appointment case was not handled fairly at the University of Toronto and that undue emphasis was repeatedly placed by the committee members on personal issues rather than on academic achievements. He further feels that his achievements in the two-year probationary period were comparable to or exceeded in some ways those of fellow members at the University during their early career stages. Finally, he feels that he performed to standards, as outlined in the University of Toronto Procedures for Academic Appointments and Tenure.

Findings of the committee of inquiry

On the question as to whether Prof. Moore was treated fairly and equitably, we compared the University of Toronto procedures with the CAUT policy statement on Academic Appointments and Tenure. The CAUT policy states emphatically in section III.A.1 that while "Probation does not imply inevitable appointment with tenure...It should imply that the university will give very serious consideration to such an appointment."

In contrast, the University of Toronto Manual of Staff Policies states less emphatically in section II.8 that while an initial appointment to a position in the tenure stream should receive a three-year contract, "it should be clearly understood that the University is under no obligation to renew the contract when it expires."

The CAUT policy goes on to state that the candidate should receive adequate advance warning of any perceived shortcomings and should be provided with an opportunity to correct and overcome any perceived deficiencies.

In our opinion, the annual salary review with written annual feedback to the candidate by the dean and the terms of the Committee of Review alluded to earlier would seem to comply more fully with the latter policy statement.

Regarding the case of Prof. Moore, in particular, Dean Wolff, in his first-year review of Prof. Moore, highlighted such "perceived shortcomings" of Prof. Moore, particularly in the area of teaching. By the end of the second year, and particularly in his review of Prof. Moore's performance, Dean Wolff's assessment was that Professor Moore had at least met the required standard in all three facet areas, and had, in fact, noted that Prof. Moore had had an "excellent year."

On this evidence, we believe that by the end of his second year of teaching, Prof. Moore had been able to correct and overcome any earlier-outlined perceived deficiencies. Thus, we find it rather surprising that two months after this second annual review, Prof. Moore was informed by the same dean that his contract would not be renewed.

There seems to us to be a clear discrepancy between the Dean's assessment letter and the committee's decision not to reappoint. At this point, we find it instructive to consider the reasons given by Dean Wolff for non-renewal.

In the area of research, Dean Wolff cited two specific concerns: that Prof. Moore had been "extremely careless" in a number of publications and working papers (the clear implication being that Prof. Moore had indulged in plagiarism, consciously or not), and that, on the evidence, the long-term research objective which he had been asked to submit did not have a "well thought out program of research."

In contrast to this judgement, we noted contradictory statements regarding research in Dean Wolff's performance appraisal letters; in Prof. Moore's first review letter, Dean Wolff noted that he was pleased to see the progress that Prof. Moore "made in the area of research"; in Prof. Moore's second review letter, Dean Wolff noted specifically that "your research program is yielding excellent results."

Indeed, even the Review Committee recognized that "the quantity of research" that Prof. Moore accomplished was significant...At this point, we would like to state an opinion cited by a number of Accounting academics at Canadian institutions that were approached by us: Prof. Moore's publications seem to have been in good quality refereed journals. Moreover, many suggested that the people co-authoring the papers with Prof. Moore appeared to be scholars of good academic standing.

Thus, given the evidence before us, and given the opinions of informed others in his field of specialty, we find it difficult to see how his activity in the research area could be seen in anything but a positive light. It seems to us that given the promise shown by this neophyte scholar, if weaknesses did exist, then here is a case where counselling should have been given to the candidate.

We are further concerned by a statement made in one of Dean Wolff's letters to Prof. Moore: "I should also point out that my assessment of your research activity was based on published output in 1987/88, and as such does not have a direct bearing on the Committee deliberations."

This statement seems to be in direct contradiction to the University of Toronto Academic Appointments procedures (section II.8), which state that "the appointee should be asked to submit an account of research or creative professional activity which has been completed or undertaken since the time of initial appointment."

There is no mention made of future research plans or programs. In fact, in the University of Toronto Manual of Staff Policies, the point is explicitly made (page 5) that "the review of such an initial appointment should be essentially different in purpose and procedures from a tenure review."

The "three essential criteria" for tenure at the University of Toronto include (Section I3, page 9 of the University of Toronto Manual of Staff Policies) "a clear promise of future intellectual and professional development."

Since no such criterion was mentioned in the section on the review of initial appointments, and since a clear distinction was drawn between such a review and the decision to grant tenure, we feel that the weight the Review Committee put on Prof. Moore's future research potential was at variance with the policies as set out in the Manual of Staff Policies.

Regarding the teaching facet, we find that while Prof. Moore did receive admonishment by the Dean for his performance in the classroom in the first year of teaching, the second performance appraisal letter written by Dean Wolff suggested that Prof. Moore's teaching performance had indeed improved in his second year.

For the Review Committee to then assert that the candidate would continue to have problems in his teaching due to his professed future "aloof behaviour" with students seems a bit presumptuous. If problems in teaching performance were perceived by committee members, we feel that again counselling should have been given — not justification for non-renewal.

Finally, in the area of service, Dean Wolff reported to Prof. Moore that "the Committee again felt that your contributions were such as to raise serious concerns about your ability to function as an effective member of the Faculty and the University."

We were not given either during the interviews or in written form any specific examples to back this statement. When we specifically questioned Dean Wolff on this point, he could only say that his colleagues had expressed a strong disinclination to serve on faculty committees with Prof. Moore.

Repeatedly, we have suggested that if deficiencies in these three facet areas were noted by the Dean and by the committee members at the University of Toronto, then counselling procedures instead of non-renewal procedures should have been put in place.

Section II.8 regarding the probationary period in the Academic Appointments procedures at the University of Toronto seems to underscore the importance of counselling, but ironically, counselling seems to be recommended once the decision to renew has been made. Specifically, two pointers are made:

"The committee should consider two questions: a) Has the appointee's performance been sufficiently satisfactory for a second probationary appointment to be recommended? b) If reappointment is recommended, what counselling should be given to the appointee to assist him or her to improve areas of weakness and maintain areas of strength?"

It would appear that Prof. Moore was not dealt with in conformity with the above procedures. These clearly imply that the decision to renew or not should be on the basis of past performance, not on the Review Committee's judgment of likely future performance. Yet the reasons given by Dean Wolff were largely concerned with just such performance as forecast by the committee.

Indeed, it would have been difficult to justify a negative decision based on Prof. Moore's past performance, given Dean Wolff's annual assessments and the progress Prof. Moore had made in improving his teaching during the second year.

Other contradictions between CAUT policy statements and the University of Toronto reappointment procedures exist. Under section III.A.2(b) of the CAUT policy statements on renewal, one suggestion seems noteworthy: "The decision of a department on renewal should be made with proper consultation on a systematic basis, preferably through an elected department committee."

Two deviations from this suggestion seem to exist at the University of Toronto, and were noted by us in our investigation of the Prof. Moore case. First, the review committee deciding Prof. Moore's reappointment was appointed by Dean Wolff, not elected. Admittedly, the Review Committee was broadly-based, having seven members from the department which was evaluating Prof. Moore.

In the Faculty of Management, Dean Wolff noted that such Review Committees are not standing committees but are created for individual candidates, with a concentration of members from the candidate's specific area.

Given that such Review Committees are created and are not elected, we felt that there was some concern that such committees could be perceived as being partial, rather than impartial.

Second, the appeal of a negative decision regarding reappointment is made to one individual, not to a committee of elected members. At the University of Toronto, appeals are made to an administrative officer, a vice-provost.

Such a procedure appears to be, in our opinion, in direct contravention of CAUT statement III.A2(b), which states: "An appeal body should have a majority of elected faculty members. The right to appeal to the dean (or some other administrative officer) is not a suitable provision since it is the normal and proper practice of a dean to support recommendations coming from departments in his faculty."

In summary, we feel that the University of Toronto's procedures are at variance with CAUT policy, most seriously as a result of a lack of an appeals procedure that is independent of the university administration.

In our opinion, it was the lack of an impartial review committee and the lack of an elected appeals committee that helped deter Prof. Moore from immediately appealing the decision not to reappoint him. (The other reason was, according to Prof. Moore, an undertaking on the part of Dean Wolff to help him find a position at another Canadian university if he did not challenge the decision.)

In short, had an effective appeal procedure existed, then this case may well have been resolved internally instead of being left to fester for a prolonged period of time.

We note in passing that Dean Wolff mentioned in his interview with us that the trend in the School of Management is for candidates not to appeal negative decisions on reappointment or tenure; he suggested that instead the candidates leave quietly for other careers or other university appointments.

We suggest that the lack of number of appeals may result from a perception on the part of candidates that an impartial appeal decision is unlikely to be made with the given system in place.

There is one further point that we wish to make here. We feel great discomfort with the repeated statements expressed by Dean Wolff about the publicity surrounding Prof. Moore's personal life in the various assessments of Prof. Moore's performance and reappointment letters. The 1979 CAUT Handbook Model Clause on Academic Freedom For Collective Agreements and Faculty Handbooks states explicitly (p. 46):

"Academic staff shall not be hindered or impeded in any way by the university or the faculty association from exercising their legal rights as citizens, nor shall they suffer any penalties because of the exercise of such legal rights."

Section III.A.2(b) of the Policy Statement on Academic Appointments and Tenure reiterates that "the right to a reasonable judgment means that the department cannot decide a matter of renewal in a biased or arbitrary manner. It cannot ground its judgment in non-academic considerations, or give one form of consideration to one faculty member and a different form to another."

It became clear during our interview with Dean Wolff that the Management Faculty were very upset by the publicity that Prof. Moore generated in *The Globe and Mail*, particularly since the piece had identified him with the University of Toronto School of Management. In fact, Prof. Moore maintains that a good deal of time was spent on this topic in his face-to-face reappointment interview.

Although the newspaper incident was not clearly stated as a reason for his non-renewal, it was obviously on the minds of the committee members and may well have had an important influence on the committees' deliberations.

Our discomfort is based on another line of the CAUT policy statement III.A.2(b) which states that "A department must make a judgment which follows reasonably from the relevant information in the case. A department is not free to make just any judgment, nor is a judgment validated by the mere assertion that it was made in good faith, since good faith alone does not exclude the possibility of inadvertence, negligence, or even bias. What constitutes a reasonable judgment is the most commonly disputed issue in cases of non-renewal."

Thus, on the basis of the evidence given to us, we conclude that Prof. Moore was not treated fairly and reasonably, either in light of CAUT policy statements on renewal and fair policy or in light of some stipulated procedures as outlined in the University of Toronto Manual of Staff Policies.

October 31, 1992

COMMITTEE OF INQUIRY REPORT

The parties respond

I have now received a copy of the report of your Committee of Inquiry into the Giora Moore relationship with the University of Toronto. I must underscore the disappointment of the University of Toronto in the conclusions reached by your review committee. As we have stated previously, the University does not believe the facts reasonably bear the interpretation of your Committee of Inquiry and objects strenuously to the application of CAUT policies that have not been adopted by the Governing Council of the University of Toronto nor recognized in the University's agreements with the University of Toronto Faculty Association.

The review committee's refusal to recognize either the duly approved policies of the University of Toronto or the diligent application of these policies in assessing whether or not Professor Moore had received fair consideration under our policies is a breach of natural justice in your review process. Professor Moore's activities were reviewed by a committee of his peers from the Faculty of Management who unanimously recommended that his contract not be renewed. Similarly, Professor Moore was given a full opportunity before our Grievance Review Panel to argue in favour of re-opening the matter. This committee of peers from outside the Faculty of Management rejected his request.

I reiterate that Mr. Moore has received full and fair consideration from the University of Toronto. He did not meet the standards required for re-appointment. We are compelled to reject the conclusions of the report of the Committee of Inquiry and would urge the Academic Freedom and Tenure Committee to do the same.

J. Robert S. Prichard
President
University of Toronto

Thank you for the opportunity to respond formally to the Final Report of the Committee of Inquiry (Giora Moore, University of Toronto) dated October 31, 1992.

In general I find tbe Report to be extremely biased in tone and lacking in substance in that it does not lay out the facts of the case in a clear and objective way. For example, the Report notes that Dr. Moore's request for an extension of the appeal deadline was turned down by the University of Toronto Grievance Review Panel. However, the Report does not go on to point out to the reader that tbe Panel is a body comprised of individuals jointly appointed by the University Administration and the University of Toronto Faculty Association and as such are peers of Dr. Moore. The Report asserts either by implication or directly that the Faculty of Management Review Committee was biased against Dr. Moore and that I as Dean attempted to convince Dr. Moore to forgo his appeal by offering to assist him in his job search. Surely if either one or both of these assertions were true the Grievance Review Panel would have found in favour of Dr. Moore. These assertions obviously have no basis in fact and this could easily have been determined by an objective Committee of Inquiry. These and other points in the Report simply confirm my earlier opinion that the Committee of Inquiry had reached a decision before conducting their interviews and they were simply searching for evidence that could support their predetermined position.

On more specific matters there are three fundamental issues in the Report that I must clarify.

First, the Report makes a major issue of the fact that I gave Dr. Moore a positive rating in his salary review assessment for the academic year 1987/88, just months before the Faculty of Management Committee recommended that his appointment be terminated. It is important to note that these two reviews are substantially different in form and substance. The salary review was based on activities reported by the candidate for the period May 1, 1987 to April 30, 1988. For the year in question I conducted approximately 75 such reviews in a period of just over one week. Therefore, one has to aecept the information as reported and cannot undertake any in-depth review of the material. In fact, in Dr. Moore's case I only had available student evaluations of his teaching for the fall term of the year in question. Based on the information presented and available, and when compared with his performance in the previous year, I felt justified in making the positive statements at the time. The Review for Reappointment is substantially different in both form and substance. First, the entire record of the candidate's performance for the period of July 1, 1986 to August, 1988 was available to the Committee. Second, the Committee members undertook to review in detail all material submitted by the candidate and information solicited from colleagues. And finally, the Committee of seven individuals spent a number of hours debating the evidence available in Dr. Moore's case. Although I would not normally expect such a discrepancy between the Dean's assessment and the Review Committee's decision, this result is certainly possible. The Committee of Inquiry could have developed a better understanding of the differences in these two reviews but unfortunately they chose not to.

Secondly, the Committee of Inquiry raises serious doubt about the use of "future potential" as a primary dimension of the Review of an Initial Appointment and does correctly acknowledge that this review should be essentially different in purpose and procedure from a tenure review. Surely the primary information available for a Review of an Initial Appointment relates to future promise. At the tenure decision the candidate has established a track record in teaching, research and professional activities whereas in the review conducted in Dr. Moore's case such a track record is not normally available. The Committee is presented with limited evidence of actual performance and from this and other sources must decide whether the candidate has sufficient future promise to warrant a reappointment. In tbe Faculty of Management, we have found the candidate's statement of their research program to be an extremely useful piece of information in assessing future promise. The concentration on future promise as a major criterion of the Review of Initial Appointment is clearly communicated to all candidates both prior to and following their initial appointment.

The Committee of Inquiry also makes note of my reference to Dr. Moore's personal life and any impact this may have on his professional and academic performance. In addition, by implication the Committee suggests tbat this reference must be related entirely to the *Globe and Mail* article and the negative feedback about this article. In fact, there were a wide variety of events in which Dr. Moore's personal life became intertwined with his academic and professional life. Again, the Committee could have become more informed about these issues if they had chosen to do so.

Finally, I must take issue with the suggestion that I offered to help Dr. Moore find a job if he would not challenge the decision not to reappoint him. This statement is totally false and I find both the Committee of Inquiry and CAUT irresponsible in spreading such false statements. I did offer to assist Dr. Moore in his job search (as I have done with all other individuals denied reappointment or tenure) but only after the deadline for the appeal had passed. In fact, I recall Dr. Moore suggesting tbat another member of the faculty made this offer when he gave evidence before the Grievance Review Panel. Perhaps Dr. Moore's memory has become selective or the Committee of Inquiry has their "facts" wrong.

In summary, I assert that in deciding to recommend that Dr. Moore not be reappointed the Faculty of Management Review Committee made a fair and reasonable judgement based on the relevant information in the case. Unfortunately, the Committee of Inquiry chose to reach tbeir findings on irrelevant and false information.

Roger N. Wolff
Dean, Faculty of Management
University of Toronto

When the University of Toronto adopted its present policy concerning tenure it was specifically included in the rules that there should be a formal review half way through the probationary period. This was added because the administration had lost grievances over denial of tenure on the grounds that the person had been given no warning that his or her performance was below acceptable standards. It was designed to generate advice and counselling if the performance was indeed below standard. But the policy also allowed that a person migbt be somehow so hopeless that it was difficult to envisage what the probationer could possibly do to so improve his or her performance as to meet the standards for tenure; it allowed that in exceptional cases the contract need not be renewed at the time of the three year review. It is clear that it was thought that this would be a rare occurrence indeed. That at least seems to be why, for this career decision alone, there was no appeal process culminating in a peer review committee. The only appeal was to be to a dean, or, in non-departmental faculties, to the provost.

Whatever the intentions of those who framed the policy, it has become clear over time that the process is one that is open to abuse — the sort of abuse that is represented in the Giora Moore case. In the absence of a fair review process, it encourages people to introduce irrelevant considerations into tbe three-year review, and encourages them to treat it as a sort of mini-tenure review — up or out — even though the policy is clear that the objective is review for purposes of advice: it is known that the decisions will not be open to fair and disinterested review. At the same time, the absence of a fair appeal process discourages those who have been treated unfairly from pursuing those few avenues, however inadequate, that are available.

The consequence is that junior faculty members at the University of Toronto do not have the guarantees against unfair dismissal that are had not only by those who have been granted tenure but by those who have passed the three-year review. You can't be denied tenure because you aren't clubbable. You can't lose your tenured position because you have been perceived to bring upon your faculty the sort of disrepute that interferes with fundraising. But this can happen to junior faculty members at the University of Toronto at the time of their three-year review.

CAUT's member associations have brought a wealth of experience to bear, and together have formulated a set of policies and *model clauses* concerning appointments. *These* provide effective guidelines for local associations in negotiating their own local agreements. It is clear from the experience of the Giora Moore case that the failure to meet CAUT standards can have very negative effects on the careers of at least some of our junior colleagues, and deprives the remainder of those colleagues with the protections against arbitrary actions that they, as well as senior tenured professors, deserve. The consequence will be greater timidity in teaching, research, and community involvement than is deserved by any university with pretensions to high standards. I regret that while I was president of the University of Toronto Faculty Association (UTFA) I was unable to negotiate a better set of policies in this area. UTFA still has the task of bringing the policies at the University of Toronto up to CAUT standards. Until then, those thinking of taking up junior appointments at the University should be wary.

Fred Wilson
Past President
University of Toronto
Faculty Association

I wish to thank the Committee of Inquiry for the obvious care and attention with which it approached my case. The final report of the Committee of Inquiry represents a fair and balaneed statement of the facts and I concur with its findings.

By its callous disregard for academic standards of procedure and basic fairness, the University of Toronto has virtually destroyed my career as an academic in universities of good standing in North America and, by implication, my life. It is only in the last two years have the full implications of the University's refusal to renew my contract or even to extend the deadline for an appeal become obvious to me. As a young emigre from Israel, I was not wise in the ways of the network and was confident tbat regardless of the University's unfair decision, my reeord of academic achievement would speak for itself and my potential recognized by others. How wrong I was. Interviews with good universities, Harvard being the most notable, mysteriously were cancelled. I remain today, at age 39, unemployed in my ehosen field. It is an object lesson for us all.

I remain hopeful that the University of Toronto will reconsider.

Giora Moore

Throne Speech

continued from page 1

However, the Liberals went on to say that the context for any study needed to be broadly based, embracing the social and economic contexts of women's health needs. Their manifesto added:

"A multidisciplinary approach to women's health is needed to focus on women's mental health, reproductive health, violence against women, chronic and degenerative health conditions, female cancers, nutrition and occupational and environmental health."

When the federal government first proposed to establish centres of excellence, CAUT urged that they be networks, in order to take full advantage of Canada's research strengths. Neither in the manifesto nor in the Throne Speech do the Liberals use the word "network."

In the area of rights, the government proposes measures to combat racism and hate crime, amendments to the Canadian Human Rights Act, and the restoration of the Court Challenges Program and the Law Reform Commission. The Canadian Race Relations Foundation Act, passed by the previous Parliament, will be proclaimed.

A commitment in the red book, to strengthen the Employment Equity Act, was missing from the Throne Speech. The reference to amending the Human Rights Act presumably is to fulfil the promise to give the Canadian Human Rights Commission "the legislative authority to initiate investigations of employment equity issues." The manifesto said: "Federal contractors should be subject to mandatory compliance with the principles of the Employment Equity Act."

Another unproclaimed piece of legislation which the government promises to enact is the Canadian Environmental Assessment Act. The Speech commits the government to promoting sustainable development and giving special emphasis to "pollution prevention and the development of 'green' infrastructures and industries and their associated high-technology jobs."

The Throne Speech promised additional funds for post-secondary education for First Nations, an issue on which CAUT has lobbied following the reduced commitment of the previous government. The speech also contained a vague reference to "measure to promote Canada's cultural identity."

The promises in the red book were also somewhat imprecise, for example, "stable multiyear financing for national cultural institutions such as the Canada Council and the CBC."

On the major economic issues facing the government, it is clear that we must await the budget. The Throne Speech reaffirmed the commitment to replace the goods and services tax. The commitment to job creation and economic growth was repeated, as was the strengthening of research and development through "technology partnerships between Canadian universities, research institutions and the private sector."

The speech also refers to working "in partnership with the provinces and the private sector to help young people to be better prepared for the transition from school to the workplace."

What these words mean in terms of funding for the research granting councils or the post-secondary education component of established programs financing remains to be seen.

Un discours du Trône

suite de la page 1

promesse d'habiliter la Commission canadienne des droits de la personne «à ouvrir des enquêtes judiciaires sur les questions liées à l'égalité devant l'emploi». Il était précisé dans le document électoral: «Les adjudicateurs de marchés publics fédéraux devront se conformer aux dispositions légales concernant l'égalité devant l'emploi.»

La *Loi canadienne sur l'évaluation environnementale* est une autre loi non promulguée que le gouvernement a promis d'édicter. Dans le discours du Trône, le gouvernement s'engage à promouvoir le développement durable et à attacher une importance particulière «à la prévention de la pollution et à l'établissement d'infrastructures et d'industries soucieuses de l'environnement et créatrices d'emplois de haute technologie».

Le gouvernement a également promis dans le discours du Trône d'augmenter les fonds consacrés à l'enseignement supérieur pour les Premières Nations. L'ACPPU a exercé des pressions sur cette question à la suite de l'engagement du gouvernement précédent de réduire les crédits. En outre, le discours faisait vaguement référence à des mesures que le gouvernement prendra «visant à promouvoir l'identité culturelle du Canada».

D'autre part, les promesses contenues dans le livre rouge étaient quelque peu imprécises comme en fait foi l'exemple suivant: «Nous doterons les institutions culturelles nationales comme le Conseil des arts et Radio-Canada d'un budget pluriannuel stable.»

En ce qui concerne les grands dossiers économiques auxquels est confronté le gouvernement, nous devrons de toute évidence attendre le discours du budget. Le gouvernement a réaffirmé dans le discours du Trône sa promesse de remplacer la taxe sur les produits et services. Il a répété son engagement à stimuler la création d'emplois et à relancer la croissance économique au moyen de «partenariats technologiques entre les universités, les établissements de recherche et le secteur privé».

Il mentionne aussi dans le discours qu'il «collaborera avec les provinces et le secteur privé afin que les jeunes Canadiens soient mieux préparés à entrer sur le marché du travail».

Il reste à voir comment ces promesses se concrétiseront en ce qui concerne le financement des conseils de recherches subventionnaires ou le volet enseignement postsecondaire du Financement des programmes établis.

The electronic information highway

CANARIE Inc. seeks proposals

On Feb. 1, 1994, CANARIE Inc. distributed a request for proposals from Canadian organizations seeking funding for projects related to the development of capabilities to facilitate the access, presentation, and exchange of information on the electronic information network. The request for proposals states that "Projects relating to improving access to users geographically distant from centres with readily available operational network access may be given priority."

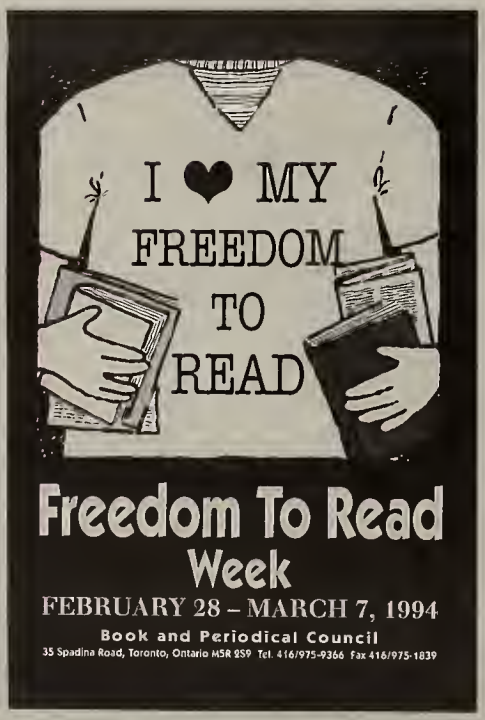
CANARIE Inc. is a not for profit corporation providing funding for, amongst others, projects relating to enhancing the ability of the Canadian operational network, CA*net and the associated regional networks, for the research, industry, and education communities in Canada to access and use the electronic highway.

Funding priorities are the development of capabilities to facilitate access, presentation, and exchange of information on the operational network as they relate to: Information Provider Capability and Information Presentation / Interaction Product Development. Funding is available for developing and implementing an information provider capability for cultural information, educational and education administration information, not-for-profit information, and commercial information. Projects will also be considered which are aimed at developing products enhancing user access to and/or interaction with information available on the network.

Anyone interested in further information, or in submitting a proposal, should provide contact information including name, postal address, e-mail address (if applicable), telephone number and facsimile number via facsimile or e-mail to Mr. Rod Anderson, before February 15, 1994, at: wcsrda@ccs.carleton.ca; Fax: (613) 722-1997.

The deadline for submitting proposals is February 22, 1994.

For further information about CANARIE and the information highway see "CANARIE project aims to provide world-class electronic highway" (*Bulletin*, Nov. 1993, p. 12).



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Open letter to Canadian researchers — funding system needs reforms

La recherche en sciences et en génie effectuée dans les universités canadiennes est presque exclusivement subventionnée par l'intermédiaire du Conseil de recherches en sciences naturelles et en génie (CRSNG). La philosophie et la pratique actuelles de financement se fondent sur la «sélection», c'est-à-dire que l'on a comme politique de ne pas subventionner tous les candidats. L'octroi se fait au nom de la soi-disant excellence de la recherche et de la compétitivité. Nous croyons que les lignes directrices du CRSNG se fondent largement sur le transfert illégitime d'un modèle d'entreprise à la science. Nous suggérons de remplacer la pratique répandue de ne pas octroyer de subventions à des chercheurs actifs par un système plus équitable, moins stressant et plus rentable. Nous estimons également qu'il est urgent d'imposer au CRSNG une obligation de rendre compte démocratique.

by Alexander A. Berezin and Geoffrey Hunter

Scientific and Engineering research in Canadian universities is supported almost exclusively through the Natural Sciences and Engineering Research Council (NSERC). The basis for the present funding philosophy and practice is the idea of "*selectivity,*" i.e. the policy of *not* funding all the applicants. This is done in the name of the alleged "excellence" of research and its "competitiveness."

This is reflected both in the adopted NSERC terminology (terms like "grant *selection* committee," "next NSERC *conipetition*") and the explicit instructions (!) to committees to recommend a significant fraction of applicants for non-awards ("NIL" awards). Notwithstanding the best intentions of its designers, the present NSERC funding system leads to a highly detrimental effect: instead of being idea and opportunity driven which is the true path to excellence, the research is grant driven, grant limited and grant seeking. The only real concern any applicant to NSERC presently has is how to optimize all his/her research along a single (!) criterium: fundability.

The net result of this system is that truly innovative research is suppressed by the censorship of the peer-review process. The present NSERC policies encourage prolific productivity of routine (but easily publishable) results along well established mainstream research directions. Peer-reviewers are invariably drawn from the scientific establishment. They will be supportive of the established (their) projects rather than truly innovative projects; innovative projects are by definition not established. How supportive was the scientific establishment when Boltzmann presented statistical mechanics?

Stressing the very idea of "competition" is based on the illegitimate transfer of a business model to science. This is a case when a model is used beyond its actual range of validity. The so called "competition for excellence" has long ago passed all reasonable limits needed for a healthy stimulation and turned into a ferocious rat-race and Darwinian fight for survival based on a principle of conformity to the mainstream.

While it is undeniable that some NSERC-supported projects are of the highest calibre, they became so in spite of the system rather than because of it. Their continuing support does not offset the highly damaging implications of "NIL-awards" for the morale and research ethics of the entire university community. Also, a NIL-award to a researcher has a devastating effect on his/her graduate students, many of whom will consider dropping a research career altogether. This means a potential loss of the most valuable of all resources — a human talent.

In terms of canadian research output and international competitiveness, NIL awards to active researchers leave a significant fraction of highly (and often uniquely!) trained scientists functionally unemployed (even though they are paid university salaries to do research!). Our (very conservative) estimate is that at least a thousand (!) full-time research-active faculty members in science and engineering departments in canadian universities have no external support whatsoever. On the other hand, a significant number of well established mainstream research groups ("departmental empires") with very little real innovation are clearly over funded. Perpetuation of a myth of underfunding is in the interest of such super-groups ("fat cats"), as almost all gains of new public money benefit largely them and not the zero-funded researchers who often can't even launch new projects. This is a well known "St. Matthew effect" in science (give-to-tbose-who-have-and-take-from-those-who-haven't).

The present structure of NSERC is too complicated with too much built-in waste. It is also undemocratic, as presently the membership renewal in committees is not discussed publicly. Instead, we have an oligarchic system in which "*committees are simply nominated by previous committees.*" Apart from some scattered letters in the public press from individual researchers, there is no democratic feedback mechanism to NSERC from the entire university community.

The inevitable result of any oligarchic structure is that it proliferates for its own sake. In NSERCs' case the consequences are the overblown and overcomplicated (and resource-draining) funding structure of many dozens of discipline and program committees. To justify their very existence the multiple NSERC committees require unnecessary lengthy proposals and multistaged process of "proposals evaluations." The latter process is *de facto* largely consists of a second peer-review of already peer-reviewed (!) published papers.

To alleviate the damaging aspects of present NSERC functioning for the canadian university system, canadian economic competitiveness and better management of financial and human resources we propose the following reforms:

1. Numerous (now over 40) "grant selection committees" should be amalgamated to just a few. Their present activity is largely in "peer-reviewing" of proposals which are almost invariably based on already peer-reviewed published papers. There is no need to do peer-review twice. This simply imposes an unfair "double taxation" on the ideas and the work of the researchers.

2. Out of 3 present NSERC criteria ("excellence of the applicant," "excellence of proposals" and "need for funds") only 1st and 3rd should be left. "Excellence of proposals" is largely a Red Herring. For all practical purposes, the presently used 1-page form (NSERC form 180: "intent to apply") is fully sufficient in itself, i.e. as a rule no "longer" proposals should be written at all. This will not only save many truckloads of paper, but millions of hours of a highly qualified professional labour (at $30 per hour at cheapest!) to write and read the typewritten compilations of already published papers. (Longer proposals can be left as optional only for some special cases, e.g. for group grants in high-energy physics, for the first-time applicants yet without published papers, etc). In short: fund researchers, not proposals.

3. The rat-race terminology (grant "*selection*;" NSERC "*competition*") should be eliminated from the documents and actual policies. Its continuous use is harmful for the morale of the entire community and sends a damagingly wrong message, especially to young scientists. Science can not and should not operate by the rules of beauty contests and wrestling games. All university-based researchers whose active status can be sensibly demonstrated, should be funded at some (basic) level. The basic awards may not be lavish but *they should cover such fundamental expenses* as any serious researcher has: publication and reprint charges, conference travel, computing and software, electronic networking, etc. The graduate student support can be much more efficiently met through the Interactive Financing Scheme proposed by one of us (G.Hunter, 1990) or by direct grants to the departments where the students are being trained.

In any case: NIL awards to active researchers should not be tolerated. This practice is based on an ill-conceived philosophy of the alleged efficiency of a rat-race "competition" in science when only peer-review defined "excellence" is to be rewarded. In reality the NIL-operating awards on a mass scale (currently about 30 per cent of all applicants) are nothing short of a wasteful and irresponsible mismanagement of the scientific and intellectual resources of this country.

4. Nomination to NSERC bodies (including the President) should be discussed publicly and in advance, perhaps through "Contact" bulletin or CAUT Bulletin. It is imperative to obtain the views of the scientific community on whether NSERC officials should be elected by all those eligible for funding, and if found to be so, the electorial process should be instituted. The lack of democratic accountability seriously impairs the claimed ability of NSERC to represent the consensual interests of canadian scientific community.

The undersigned express their readiness to volunteer their time as members of an independent study group to monitor NSERC activities and collect opinions from members of scientific community on the above issues. We solicit your responses and further suggestions. We also welcome others to join us. We will collect all responses (diversity of views welcomed) and make all reasonable efforts to publish the results to make them known to the whole community. All our activities will remain completely open. We also welcome interaction with researchers presently in the orbit of Medical Research Council (MRC) and Social Sciences and Humanities Research Council (*SSHRC*) — we believe that many of our problems are quite common. Please feel free to contact either of us: Alexander Berezin, Department of Engineering Physics, McMaster University, Hamilton, Ontario, L8S 4L7, tel: (905) 525-9140, ext. 24546, fax: (905) 527-8409.

Geoffrey Hunter, Chemistry Department, York University, 4700 Keele Street, North York, Toronto, Ontario, M3J 1P3, tel: (416) 736-5306, fax: (416) 736-5936.

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Les articles reflètent l'opinion de leurs auteurs uniquement. The views expressed are solely those of the authors and not of CAUT.

TRIBUNE LIBRE/COMMENTARY

CAUT welcomes articles to a maximum of 1,500 words on contemporary issues directly related to postsecondary education. Publication is solely at the discretion of CAUT. Articles should not deal with personal grievance cases nor with purely local issues. They should not be libellous or defamatory, abusive of individuals or groups, and should not make unsubstantiated allegations. Articles may be in English or French but will not be translated. Authors should supply a 150 word summary, for the purposes of translation into the other official language. No pen names. CAUT hopes to publish one such article per issue but this depends on the quality and quantity of submissions. Please submit by E-mail (CAUT@Carleton.ca) or by diskette (word perfect 5.1).

L'ACPPU accepte les articles de 1500 mots au plus portant sur des questions contemporaines directement reliées à l'enseignement postsecondaire. Les articles sont publiés à la seule discrétion de l'ACPPU. Les articles ne devront pas traiter de griefs personnels ni de questions purement locales. Ils ne devront pas être diffamatoires, ne devront pas injurier des personnes ou des groupes et ne devront pas porter d'accusations non prouvées. Les articles peuvent être rédigés en français ou en anglais mais ne seront pas traduits. Les auteurs devront soumettre avec leur texte un résumé de 150 mots en vue de le faire traduire dans l'autre langue officielle. Les articles signés d'un pseudonyme seront rejetés. L'ACPPU espère publier un article par numéro selon la qualité et la quantité des textes soumis. Veuillez transmettre les articles par courrier électronique (CAUT@Carleton.ca) ou sur disquette (Word Perfect 5.1).

BOOKSHELF / LE COIN DES LIVRES

The Invisible Faculty, Improving the Status of Part-timers in Higher Education

by Judith M. Gappa and David W. Leslie
Jossey-Bass Publishers, 1993

Judith Gappa and David W. Lestie have chosen the term "invisible" to characterize an undervalued and underpaid group within the university, the part-time faculty. Part-time faculty as temporary employees often make it possible for regular faculty to teach senior classes of small size in their own field of specialization and still do research. In this sense they function to support tenured, full-time faculty.

On the other hand regular faculty may see in the expanded use of part-time a threat to the system of tenure and their own security. For reasons we are only too familiar with, it is unlikely that part-time faculty can remain invisible in the future. Used in the past to provide a short-term solution to financial cut-backs, administrators are projecting more employment of part-time faculty as a long-term solution to some of the permanent problems facing universities. In this context the role of part-time faculty must be seriously addressed by university administrators, faculty associations, and regular faculty themselves.

The first stage in this process is to acquire information. Gappa and Leslie have examined the conditions of work for part-time faculty at 18 American post-secondary institutions. They explicitly acknowledge the similarities in their findings to those in a ground-breaking 1989 study by I. Rajagopal and William Farr for Canadian universities entitled "The Political Economy of Part-time Academic Work in Canada" published in *Higher Education*.

What they found to characterize part-time faculty is diversity. They distinguish four groups: 1) career-enders — retired tenured faculty; 2) professionals — those holding full-time positions as doctors, lawyers or businessmen and women (some of whom may teach a course for little or no remuneration) 3) aspiring academics — young Phd.'s or ABD's hoping for an opening in a tenured position and 4) freelancers — sometimes holding a number of part-time jobs and carrying a load of as many as five courses. The latter two are the subject of most concern for the authors.

Numbers can be deceptive for such a varied group, comprising a variety of institutions, but overall they found that 34.6 per cent of total faculty are part-time. This breaks down into 58 per cent male and 42 per cent female. But since women make up only 27 per cent of full-time faculty it is clear that women are over-represented in the part-time contingent.

In two-career academic couples the vast majority of "trailing spouses," teaching part-time, are women. The authors see this as an example of systemic bias. Moreover, many women find themselves torn between family responsibilities and an academic career at the period of their lives when both make overwhelming demands. Flexibility is not incorporated easily into universities, but making part-time work an attractive alternative for tenure and tenure-track women for a few years in their career could appeal to many women academics or to partners who were so inclined.

As the system now functions however, there is little to recommend part-time work at the university. Overburdened with teaching large introductory classes, often without minimal amenities of office space or telephone, lacking contact with regular faculty or participation in the departmental decisions, the part-time teacher often feels marginalized. In institutions that claim to value teaching they see themselves as prioritizing teaching but getting little financial or psychological reward in return. One response is to simply show up to teach a class and then disappear, hence "the invisible faculty."

What emerges from this study is the strong sense of injustice and alienation that affects part-time faculty. But the authors also present positive suggestions which would lead to their more effective use and work to the benefit of the whole academic community.

It comes down to two major proposals: planning on the part of the administration as to how to best use the talents and capabilities of part-time faculty, and then the implementation of a well conceived set of guidelines as to rights and responsibilities on both sides. They see the heads of departments as key figures in such a policy because they understand the requirements first hand, and could be in a position to institute policies integrating part-time faculty into the department.

Some suggestions seem only minimal matters of politeness such as inviting part-time people to social functions, giving them some voice in department meetings and introducing them to other members of the department. More practical measures involve appointing a mentor for individual part-timers and providing them with the facilities and incentive to function effectively.

The study makes a strong case for recognizing the talents and dedication this group has toward teaching. Younger in most cases than regular faculty, they are able to bring new perspectives. They could also provide the opportunity for innovation in curriculum when circumstances do not allow for new appointments.

In summary, the book calls attention to measures which would allow part-time faculty to become acknowledged members of the academic community with a designated and valuable role to play. Too often they form an underclass of short-term, marginal workers with no future, no commitment on either side, and no incentive or machinery to resolve issues of conflict.

The authors' solutions focus on "soft" measures with the intention of making part-time faculty feel more appreciated. While this is to the good, it leaves the more difficult problems of low stipends, seniority, evaluation of competence and achievement, recognition of merit and the general climate of insecurity unresolved.

Part-time faculty are here to stay; that is fact. Correcting the abuses of the system and providing working conditions that allow them to perform to their best ability and to the greatest benefit of the university will require both creative proposals and more enlightened institutional attitudes then currently exist.

(Review by Joan Sherwood, Adjunct Associate Professor, Department of History, Queen's University.)

Politics by Other Means: Higher Education and Group Thinking

by David Bromwich
Yale University Press, 1992

The term "political correctness" has been in the news in recent years. In this book David Bromwich makes as much sense of it as anyone else I have read and more than most.

Professor Bromwich, who teaches English at Yale University, provides in his opening chapter an account of "the new fundamentalism" in the academy and its attempt, by means of speech codes and an "inclusive" curriculum, to promote "group thinking." Next he discusses and rejects calls by George Will and William Bennett to harness the great writers of the past to the cart of neo-conservative moralism.

From considering the ideas of some U.S. conservatives he turns to those of campus radicals, examining critically the view that the university is a microcosm of society and that reforming the one is equivalent to reforming the other. He then offers an erudite and elegant defence of tolerance, rooted in John Stuart Mill, before turning at last to his own area of study in the book's longest chapter, "The case of Literary Study."

He is out of sympathy with much of what passes for the study of literature today, deploring particularly its exaltation of theory at the expense of the works being studied, and its anti-historical insistence that there was a canon that had to be superseded. Although I found the chapter heavy going at times, it was instructive.

If Bromwich's book has a weakness, however, it is in trying to link his views about literary studies to the larger problems of the university. Recent trends in criticism and theory may owe far more to the huge numbers of scholars who have come on the academic market in the last quarter century and who need to publish, than to any commitment to university reform.

Bromwich is surely right, however, in arguing that in the 1980s university reform became for campus radicals a substitute for social reform. In the revived social Darwinism that characterized the Reagan years, deregulation was in vogue. The opportunities this gave the strong to oppress the weak, and the knowledgeable to rob the uninformed, were part of a climate profoundly hostile to meliorism. As well, the discrediting of Marxism, leading to its virtual collapse in the late 1980s, weakened the resolve of American radicals to seek change in their society.

With other liberal democrats Bromwich notes that Ronald Reagan, the Great Prevaricator as he might be called, did much to make a real politics in America difficult if not impossible. And yet such a politics, in which economic and social issues are clearly addressed by politicians, the media, and the people, is essential. The country needs it. So does the academy if it is to be saved from those who, having given up on society, are trying to make the university "a kinder, gentler place." In the process, however, they are undermining academic freedom and freedom of expression.

The knowledge they are doing so does not trouble the new Savonarolas. Bromwich quotes an English scholar at Harvard as saying that "professors should have less freedom than writers or artists, because professors are supposed to be creating a better community." (page 100) It is hard to decide what is more objectionable about this remark, its arrogance or its shortsightedness.

The attitude it expresses is not confined to the United States. While I was reading Bromwich's book a professor of law at my own university informed me that academics who did not believe in "equality" should not be protected by academic freedom. Meanwhile, on television, a Carleton University psychologist went further, dismissing academic freedom as "male biased" and "patriarchal."

We should not overreact to the new fundamentalism on campus, Bromwich suggests. It is a danger to academic freedom and should be countered firmly, but it is a silly aberration compared to the menacing neo-conservative notion, peddled assiduously by the media and by academic spokespersons for the rich, "that prosperous citizens ought to pay as little as possible for the welfare of the society in which they prospered." (page 235) Because Bromwich places his argument concerning political correctness in its social and economic context, his book deserves a wide audience.

(Review by Michiel Horn, professor of history, Glendon College of York University. Professor Horn served on the Academic Freedom and Tenure Committee from 1984 to 1990 and is currently writing a history of academic freedom in Canada.)

New Releases

Whol in the World is Going On? A Guide for Conodions Wishing to Work, Volunteer or Study in Other Countries
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Canadian Bureau for International Education
Suite 1100 - 220 Laurier Ave. W
Ottawa, ON K1P 5Z9
$16.00

The Centre of the World o pioins journey
Murdach Burnett
Whiskey Jack Publishing Ltd.
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16 Midlake Blvd. SE
Calgary, AB T2X 2X7
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The Seorch for Foculty Power The Hislory of the University of Toronto Foculty Associolion 1942 - 1992
William H. Nelson
Canadian Scholars' Press
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1994 Conodo Yeor Book
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Statistics Canada
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CLASSIFIEDS/ANNONCES CLASSÉES

CAUT/ACPPU BULLETIN

Advertisements which state a deadline date for submission of applications that is before the 30th of the month of publication cannot be accepted.

The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status, family status, ethnicity, handicap, sexual preference, social origin, or political beliefs or affiliation. CAUT expects that all positions advertised in the Bulletin are open to both men and women. Advertisements using gender specific language will not be accepted except when the language has been mandated by Human rights legistation. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the Institution which intends to place a restrictive advertisement to provide the Editor of the Bulletin with a statement as to these reasons.

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of $200,000 or more must commit themselves to implementing employment equity as a condition of their bid. This commitment requires the identification and removal of artificial barriers to the selection, hiring, promotion and training of women, aboriginal peoples, persons with disabilities and visible minorities. As a result, applications for some positions advertised in the CAUT Bulletin may be asked to provide information of a confidentiel nature.

As a service to CAUT members interested in positions available in other countries, the **Bulletin** accepts advertisements for these positions. The view of academic freedom and the extent to which it is protected in other countries may vary. Except in the case of the United States, where the Association of American University Professors (AAUP) investigates alleged violations of academic freedom, there is no method by which we can provide any verifiable information concerning the state of academic freedom at universities outside of Canada. CAUT publishes a list of universities censured by AAUP twice a year. Further information about those censures can be obtained by writing to AAUP, Suite 500, 1012 - 14th. St. N.W., Washington DC 20005; tel: 202-737-5900.

Ne peuvent être acceptées les annonces qui mentionnent une date limite pour la réception des demandes avant le 30 du mois de publication.

L'éditeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état civil, de situation familiale, ethniques, d'handicap, d'orientation sexuelle, d'origine sociale ou de convictions ou d'attaches politiques, générales. L'ACPPU s'attend à ce que tous les postes annoncés dans le Bulletin soient offerts aux hommes et aux femmes. Les annonces utilisant un langage sexiste ne sont pas acceptées à moins que la loi sur les droits de la personne ne le permettre. Il incombe à l'établissement qui a l'intention de faire paraître une annonce restrictive de fournir à la rédactrice du Bulletin une déclaration énoncant ces raisons.

Beaucoup d'universités canadiennes se sont jointes au Programme de contrats fédéraux. Le programme exige que les fournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats fédéraux (y compris des contrats de recherche) d'au moins 200 000 $ doivent s'engager, comme condition de la soumission, à appliquer l'équité dans l'emploi. Cet engagement exige que l'on supprime tout obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes, des **autochtones**, des personnes handicapées et des minorités visibles. À cette fin, on pourra demander aux candidat(e)s à certains postes annoncés dans le Bulletin de l'ACPPU de fournir des renseignements à caractère confidentiel.

Le Bulletin accepte les offres d'emploi à l'extérieur du Canada à titre de service pour les membres de l'ACPPU qui pourraient être intéressés. La perception de la liberté universitaire et son degré de protection peut varier d'un pays à l'autre. À l'exception des États-Unis, où l'Association of American University Professors enquête sur des prétendues violations de la liberté universitaire, il n'existe aucune méthode nous permettant de vérifier le situation de la liberté universitaire dans les universités étrangères. Deux fois par année, l'ACPPU publie une liste d'universités faisant l'objet de censure par l'AAUP. Pour obtenir des renseignements supplémentaires sur ces censures, prière d'écrire à l'AAUP, suite 500, 1012 14th. St. N.W., Washington, DC 20005; tél: (202) 737-5900.

ACCOUNTANCY

UNIVERSITY OF WATERLOO - School of Accountancy Applications are being invited for a tenure-track position at the Assistant Professor rank from those with teaching and research interests in (1) auditing and attestation, (2) financial accounting, (3) finance, (4) management accounting and information systems, (5) taxation. PhD or equivalent. Salary commensurate with qualifications and experience. Appointment effective July 1, 1994. Send resumes to the Director, School of Accountancy, University of Waterloo, Waterloo, Ontario N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to fill its vacancies with recent PhD graduates appointed as Assistant Professor wherever possible. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. This appointment is subject to the availability of funds.

ANAESTHESIA

UNIVERSITY OF SASKATCHEWAN - The Department of Anesethesia of the University of Saskatchewan invites applications to full and part-time positions in the College of Medicine, located in the hospitals of the Saskatoon Distnct Health Boerd. The Department members are young and dynamic, participating in an integrated quality practice with a committed academic focus. Sub-specialty interests can be developed within the context of the full service tertiary care profile. Individuals with pediatric cardiovascular anaesthesia or pain management expertise are particularly sought. Academic involvement and rank are dependent upon Individual qualifications and the nature of the appointment. Remuneration is competitive. In accordance with Canadian Immigration requiremants, this advertisement is directed to Canadian citizens and permanent residents possessing Royal College of Physicians and Surgeons certification. The University of Saskatchewan is committed to the principles of employment equity. Submit applications by March 31, 1994 complete with CV and names of 3 referees to: Dr. R.W. Yip, Chairman, Department of Anaesthesia, University of Saskatchewan, Royal University Hospital, Saskatoon, Saskatchewan S7N 0X0.

ANATOMY

UNIVERSITY OF SASKATCHEWAN - The Department of Anatomy, College of Medicine, University of Saskatchewan, Saskatoon, Canada, Invites applications for a tenure-track faculty appointment at the rank of Assistant Professor. The appointee will participate in the cell biology and histology teaching programs of the department and teaching experience in these areas is desirable. Applicants must have postdoctoral training and an active research program in cell biology or the anatomical sciences. The successful candidate will be expected to actively contribute to graduate courses and training in his/her area of research specialty. The Department has excellent facilities for research utilizing tissue culture, electron microscopy, cell and molecular biological techniques. In accordance with Canadian immigrebon requirements, priority will be given to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of Employment Equity. An application, including curriculum vitae, names of three referees, and a statement of proposed research and previous teaching experience should be submitted by 15 March, 1994 to: Or. Gary O. Burkholder, Department of Anatomy, College of Medicine, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0.

UNIVERSITY OF SASKATCHEWAN - The Department of Anetomy, College of Medicine, University of Saskatchewan, Saskatoon, Canada, invites applications for a limited term appointment from July 1, 1994 to June 30, 1995 at the rank of Assistant Professor. The appointee will be responsible for teaching a course in gross anatomy to physical education students and will also participate in other gross anatomy courses offered by the department. Previous teaching experience in gross analomy is mandatory. The successful applicant will also have an opportunity to pursue research in his/her area of specialty. The University of Saskatchewan is committed to the principles of Employment Equity. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. However, please note that the Free Trede Agreement between Canada and the United States could facilitate the employment of American citizens on a temporary basis in academic positions. An application, including curriculum vitae, names of three referees, and a statement of proposed research and previous teaching experience should be submitted by 15 March, 1994 to: Or. Gary O. Burkholder, Department of Anetomy, College of Medicine, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0.

ANIMAL SCIENCE

UNIVERSITY OF ALBERTA - Department of Animal Science. Applications are invited for a Research Associate position supported by NSERC funds to Dr. George R. Foxcroft, NSERC-Industry Research Professor of Swine Reproductive Physiology. Closing date for receipt of applications is February 28, 1994 Duties: The applicant will assume major responsibilities for the activities of research trainees/technicians in the group, lead in the development of group research and conduct independent research of mutual interest. Skills and Experience: Applicants should have a PhD in reproductive physiology and at least two years post-doctoral experience in: RIA techniques and the ability to oversee this area of activity; computer-based handling and analysis (SAS) of data; surgical techniques in swine; coordinating and supervising provision of research animals for diverse projects; conducting productive research program; participating in teaching and extension. Applicants should be immediately available for appointment. Appointment is on an annual basis subject to availability of funding. The current salary range is $30,322 - $43,304 in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, providing appropriate resumes and names of suggested letters of reference should be submitted to: Dr. G.R. Foxcroft, Department of Animal Science, 310C Agriculture/Forestry Centre, University of Alberta, Edmonton, Alberta T6G 2P5 Canada. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal peoples, disabled persons, members of visible minorities and women.

ART & ART HISTORY

UNIVERSITY OF SASKATCHEWAN - The Department of Art and History invites applications for a tenure-track position at the rank of Assistant Professor effective July 1, 1994. As well as participating in the Foundation Year Program at the department, the successful candidate will be responsible for the development and management of the University's permanent art collection. Candidates should have the M.F.A. or equivalent, University teaching experience, and active exhibition record, with demonstrated ability in curating, preferably in a curatorial role. A background in printmaking would be an asset. Applicants should arrange to have a curriculum vitae, including list of exhibitions, 20 slides, and three letters of reference sent to: Professor Doris Hasell, Acting Head, Department of Art and Art History, 181 Murray Building, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0. Deadline for applications is February 28, 1994. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Saskatchewan is committed to employment equity: women candidates, candidates of aboriginal descent and candidates from other minority groups are especially encouraged to apply.

BIOETHICS

MOUNT SINAI HOSPITAL, Toronto, Ontario - Bioethicist. Major responsibilities: ethics consultation; liaison with staff; initiation of and participation in ethics educational activities for staff; participation in and stimulation of bioethics research; assistance in the development of Hospital policies and guidelines related to bioethical issues as a member of the Ethics Committee, serves as Chair of the Research Ethics Subcommittee; assistance in developing responses to relevant federal, provincial and municipal laws and regulations; participation in the activities in the University of Toronto Centre for Bioethics. The successful candidate will preferably have a PhD or MD or its equivalent with a concentration in bioethics, and will be eligible for appointment to the relevant University of Toronto department or faculty. Clinical experience is preferred. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Application deadline: March 31, 1994. Interested candidates should forward their CVs to: Chairman, Search Committee for a Bioethicist, Mount Sinai Hospital, c/o Room 333A, 600 University Avenue, Toronto, Ontano M5G 1X5.

BIOLOGICAL SCIENCE

BISHOP'S UNIVERSITY - Department of Biological Sciences. Applications are invited for a one-year sabbatical replacement position commencing July 1, 1994, to teach four undergraduate semester courses with laboratories in comparative vertebrate morphology, histology, comparative embryology, and one other course in the area of expertise of the candidate. A PhD or equivalent qualification is required. The successful candidate should have a strong interest in undergraduate teaching. Base salary (1993-94) for Assistant Professor is $40,128. A letter of application, together with a curriculum vitae and the names of three referees, should be sent as soon as possible to Dr. R.O. Cook, Dean of Natural Sciences and Mathematics, Bishop's University, Lennoxville, Québec J1M 1Z7. In accordance with Canadian immigration regulations, priority will be given to Canadian citizens and permanent residents of Canada.

BIOLOGY

MEMORIAL UNIVERSITY OF NEWFOUNOLAND - Biology. Sir Wilfred Grenlell College invites applications for a one-year contractual position in the Department of Biology to teach first year Biology beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. A PhD or near completion is preferred. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenlell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenlell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709) 637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March, 1994.

MEMORIAL UNIVERSITY OF NEWFOUNOLANO - Biology. Sir Wilfred Grenlell College invites applications for a one-year sabbatical replacement position in the Department of Biology beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. A PhO or near completion is preferred. The department is seeking an ecologist to teach general ecology and introductory biology. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenlell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

McMASTER UNIVERSITY - Royal Botanical Gardens. The Department of Biology at McMester University is seeking a candidate for a tenure-track position at the Assistant Professor level, with a research appointment at the Royal Botanical Gardens. The successful candidate will be expected to establish an independent research programme in plant ecology. Duties include teaching undergraduate plant ecology and plant physiology courses and participation in graduate courses. Interested applicants should submit a curriculum vitae, a brief description of teaching experience and future research programme, and the names and addresses of three referees to: Chair of Search Committee, Department of Biology, McMaster University, 1280 Main Street West, Hamilton, Onlano L8S 4K1 before March 15, 1994. This position is subject to final budgetary approval. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. McMaster University and the Royal Botanical Gardens are committed to employment equity and encourage applications from all qualified candidates, including aboriginal peoples, persons with disabilities, members of visible minorities and women.

TRINITY WESTERN UNIVERSITY - Biology. Tenure-track position at rank of Assistant Professor. PhD completed or near completion is required. Areas of specialization in general biology, cell biology, botany, and terrestrial ecology. Tnnity Western University is a Chnstian liberal arts university, affiliated with the Evangelical Free Church of Canada. C.V.s and letters of reference should be addressed to Dr. Jack Van Dyke, Assistant Dean, Faculty of Natural and Applied Sciences, Tnnity Western University, 7600 Glover Road, Langely, B.C. V3A 6H4 (604)888-7511. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents.

BUSINESS

BROCK UNIVERSITY - The Burgoyne Centre for Entrepreneurship in the Faculty of Business. Brock University seeks applications for a tenure-track academic position in the Department of Management and Marketing. Applicants should have a completed PhD in a related discipline plus teaching and research interests in the field of entrepreneurship. Applicants should be qualified to teach courses in entrepreneurship and participate in the Burgoyne Centre for Entrepreneurship's activities. Qualified applicants are preferred, but ABD candidates will be considered. Rank and salary will be commensurate with qualifications. The appointment will be effective July 1, 1994. Applications will be accepted until the position is filled. Applications including curriculum vitae and the names of three referees should be submitted to: Dr. Thomas A. Bryant, Director, Burgoyne Centre for Entrepreneurship, Brock University, St. Catharines, Ontario L2S 3A1. Telephone: (905)688-5550 ex. 4372. Facsimile: (905)685-8866.

UNIVERSITY OF NEW BRUNSWICK - The Faculty of Administration invites applications for a tenure-track position in Industrial Relations. The candidate should also have the ability to teach Human Resource Management topics. PhD qualified applicants are preferred, but ABD candidates will be considered. The position is subject to funding approval expected to be determined by July 31, 1993. The appointment is to be effective July 1, 1994 or as soon thereafter as mutually agreed. The successful candidate will teach in the BBA and MBA/MPA programs and carry out research in the discipline. Salary is competitive at all ranks. Submit curriculum vitae and names and addresses of three referees to Or. Ronald G. Storey, Dean, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, New Brunswick, Canada E3B 5A3 or Fax (506)453-3561. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from female candidates are particulary welcome. The University of New Brunswick is committed to the principle of employment equity

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Les membres de l'ACPPU peuvent souscrire aux régimes suivants à prix modique:

1. **ASSURANCE-VIE** jusqu'à $500,000.
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Please send me informaiton outlining the CAUT Insurance Plans.

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BUSINESS ADMINISTRATION

ACADIA UNIVERSITY - The Acadia School of Business seeks to produce graduates who are managers able to handle change. Our niche is Enterprise Development (entrepreneurship, intrapreneurship, small business, family business, areas where a company faces fundamental changes in direction). We stress competency in the core areas of business administration, understanding of the social environment, and proficiency in communication. Our teaching style emphasises a multi-disciplinary approach to business problems and extensive opportunities to take students out into the business environment to work on projects. We emphasize quality in teaching and the development of supportive student-faculty relationships. Competency in research is required and supported. We are a school in Atlantic Canada interested in the business community of Atlantic Canada. If this describes your preferred working environment, you will be interested in two tenure-track positions, available 1 July 1994, at the Assistant Professor level up to grid step 4. In each you would be a member of an established group. 1. Human Resources (Position #30107) Tenure stream. You must have a PhD (complete or ABD) in HR, plus relevant practical experience, plus teaching experience. 2. Marketing (Position #30116) Tenure stream. You must have a PhD (complete or ABD) in Marketing, plus relevant practical experience, plus teaching experience. You should have research interests in marketing for small businesses or in consumer behaviour. Acadia has 3,500 students; the School, at 500, is the largest teaching unit. We are situated in the Annapolis Valley, one of the most beautiful spots in Canada and one hour from metropolitan Halifax. The Acadia Centre for Small Business and Entrepreneurship provides a vital link between the School and the business community. We offer four year BBA and BBA(Honours) programmes and BBA's with majors in French, German, or Spanish. All our programmes are taught within the liberal education environment of Acadia University. Acadia's theme is "A place to grow". Perhaps we are the place where you can grow. Write to: Dr. Fraser Dunford, P.Eng., Director, School of Business Administration, Acadia University, Wolfville, Nova Scotia B0P 1X0. Acadia University is an Equal Opportunity Employer. Acadia University reserves the right not to fill these positions.

UNIVERSITY OF NEW BRUNSWICK - The Faculty of Administration invites applications and/or nominations for the position of Director for the Centre for International Marketing and Entrepreneurship. UNB's Centre for International Marketing and Entrepreneurship is one of a small number of such centres of excellence established in Canada with the support of federal and provincial funds. As an integral part of the Faculty of Administration, its mandate is to foster research, teaching, and provide outreach services to the business community to enhance Canada's competitiveness in a global economy and to stimulate entrepreneurship. Responsibilities: Reporting to the Dean of the Faculty of Administration, the Director shall provide leadership in fulfilling the Centre's mandate. This will involve more or administrative, research, teaching and development activities. Appointment term is up to five years, commencing July 1, 1994 or as soon thereafter as possible, renewable, at rank of Associate or Full Professor in the Faculty of Administration. Qualifications: The ideal candidate will have a PhD or equivalent in international business or a cognate field, a strong record of research and obtaining external research funding; teaching in BBA, MBA and executive development programs; managerial experience in private or public sector activities related to international business and entrepreneurship. Fluency in two or more languages would be an asset. Salary competitive. Candidates with a strong record of managerial exposure in international business but not having the academic qualifications described above are also invited to apply. Interested candidates are encouraged to apply immediately. Deadline for applications: April 1, 1994 unless the position is filled earlier. Send applications with current curriculum vitae and three names for references to: Dr. R.G. Storey, Dean, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, NB, Canada E3B 5A3. Telephone (506)453-4869; Fax (506)453-3561. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - The Faculty of Business Administration is seeking tenure-track applications in the areas of Marketing, OT/OB/HR and Accounting. Occasionally, contractual and visiting positions are available. Exceptional candidates may be hired in other functional areas. Appointments are possible at all ranks. Employment dates are flexible, and salaries are competitive and depend upon qualifications and experience. Tenure-track applicants should hold a doctoral degree in business or be near completion. The Faculty has institutes in the areas of small business and management development. In accordance with Canadian Immigration requirements, this advertisement, in the first instance, is directed to Canadian citizens and permanent residents. Memorial University is committed to employment equity. Please send 2 copies of your CV to: Dr. Gil Blake, Dean, Faculty of Business Administration, Memorial University of Newfoundland, St. John's, NF, Canada A1C 5X5; Telephone (709)737-8851, Fax (709)737-2467.

CHEMISTRY

THE UNIVERSITY OF MANITOBA - The Department of Chemistry is seeking outstanding candidates for a tenure track Assistant Professor position in the area of analytical or physical chemistry commencing July 1, 1994 (subject to final budgetary approval). Candidates must possess a PhD and should have postdoctoral, industrial or University teaching experience. Applications from women candidates are particularly welcome. Responsibilities include research, teaching at the undergraduate and graduate levels, and committee work. The University has an enrolment of 20,000 undergraduate and 3,000 graduate students. The Department, with 29 academic staff and 13 support staff, actively supports research involving 40 PhD and M.Sc. students and 10 Research Assistants, and offers strong teaching programs in all areas of Chemistry including Biochemistry and Biotechnology. Facilities within the department include Bruker AM300, WH90 and WP80CW NMR instruments, a single-crystal x-ray diffractometer equipped for small molecule and macromolecule studies and go-ion trap, quadrapole and high resolution mass spectrometric equipment. The Department also manages a regional NMR facility with a Bruker AMX500 spectrometer capable of solution and solid-state studies. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Salary will be dependent on qualifications and experience. Deadline for receipt of applications is March 1, 1994 or until the position is filled. Applications should contain a curriculum vitae, names and addresses of three referees, copies of university transcripts, and a detailed research proposal. Applicants can expedite matters by having referees write the Department directly. Please address applications to: Dr. J.C. Jemieson, Head, Department of Chemistry, University of Manitoba, Winnipeg, Manitoba R3T 2N2. Telephone (204)474-9321; Fax: (204)275-0905; E-Mail: chemdpt@ccu.umanitoba.ca.

BROCK UNIVERSITY - The Department of Chemistry at Brock University invites applications for two teaching postdoctoral positions to commence in July, 1994. The successful candidates will be expected to teach one full course in organic chemistry. Applicants should have a PhD in organic chemistry; the successful candidate will also be engaged in research in collaboration with Professors Holland (Bioorganic), Atkinson (Bioorganic) or Grindle (Biodegradation). Applications including a curriculum vitae and the names of two referees should be sent as soon as possible. Candidates can expedite matters by having referees write the Department directly. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled. Applications will be accepted until April 1st, 1994. H.L. Holland, Search Committee Co-ordinator, Department of Chemistry, Brock University, St. Catharines, Ontario L2S 3A1 Canada.

UNIVERSITY OF BRITISH COLUMBIA - The Department of Chemistry, University of British Columbia, invites applications for a full-time, eight-month sessional lecturer in inorganic chemistry from September 1, 1994 to April 30, 1995. Minimum salary for a full-time lecturer presently is $2,807 per month and is under review for the 1993/94 academic year. An M.Sc. or PhD degree in chemistry is required, and teaching experience is preferable. The successful candidate will be expected to teach third-year inorganic and related chemistry courses. The University of British Columbia is committed to the federal government's Employment Equity Programme and encourages applications from all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should consist of a curriculum vitae, list of publications, and the names and addresses of at least three referees. The applicant should arrange to have the completed application and the letters of reference sent directly to: Professor P. Legzdins, Head, Department of Chemistry, University of British Columbia, 2036 Main Mall, Vancouver, British Columbia V6T 1Z1. Closing date for this application is April 1, 1994.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Chemistry. Sir Wilfred Grenfell College invites applications for a one-year contractual position in the Department of Chemistry beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. A PhD or equivalent is required. The successful applicant will be expected to teach courses in introductory and possibly physical chemistry. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The chemistry department is well equipped with state-of-the-art electroanalytical apparatus, FTIR, GC, UV/VIS, conventional and stopped-flow kinetics apparatus, the department also has an AA spectrometer and a 90MHz nmr. Access to X-ray diffraction, magnetochemistry, high field nmr, MS and other techniques is possible via the main campus in St. John's. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Brian Fowler, Vice Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6396. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to employment equity, and encourages applications from women, aboriginal peoples, visible minorities, and disabled persons.

CHINESE

SIMON FRASER UNIVERSITY invites applications for a tenure track position in the Biotechnology Research Institute of the National Research Council of Canada. English is the principal language of instruction. Applications should include a curriculum vitae, a summary of research interests, a detailed research proposal, and an indication of start-up requirements. Candidates should arrange to have three letters of recommendation sent directly to the Chair of the Search Committee. Applications should be directed to: Dr. L.D. Colebrook, Chair, Organic Chemistry Search Committee, Department of Chemistry and Biochemistry, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, Quebec, Canada H3G 1M8; FAX (514)848-2868. The evaluation of candidates will be on-going until the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to employment equity, and encourages applications from women, aboriginal peoples, visible minorities, and disabled persons.

CHINESE

SIMON FRASER UNIVERSITY invites applications for a tenure track position in Chinese Studies, at the Assistant Professor level, to begin September, 1994. This position has been established to further the development of an "Asia-Canada Program" at Simon Fraser, which will draw together resources across the University to focus on contemporary interactions across the Pacific. It is expected that the position will be a joint appointment, with teaching obligations in an established department within the Faculty of Arts, and both teaching and program development responsibilities in the new program. Applicants should have strong research interests in at least one of the following areas and teaching competence in more than one: contemporary Chinese history and culture; cultural backgrounds of contemporary China; China and the Chinese within the Asian context, and the Chinese-Canadian experience. The ability to teach Mandarin language courses occasionally would be an asset. This position is subject to final budgetary approval. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be addressed to: Prof. Andrea Lebowitz, Associate Dean of Arts, Simon Fraser University, Burnaby, B.C., V5A 1S6, and should be received before March 30, 1994.

CLINICAL STUDIES

UNIVERSITY OF GUELPH - Ontario Veterinary College. The Department of Clinical Studies, University of Guelph, is soliciting applications for a faculty position in Small Animal Surgery at the rank of Assistant Professor (tenure track) available July 1, 1994. Applicants must have a D.V.M. or equivalent degree and must be licensed or eligible for licensure to practice in the Province of Ontario. Applicants must be board certified, by the ACVS or have completed an ACVS approved residency training program and preferably should have a minimum of three years post residency teaching experience at the undergraduate level. Preference will be given to candidates with an advanced degree and demonstrated research capability. Salary will be negotiable and commensurate with qualifications. The prime responsibilities of the position involve: 21 weeks/year of clinical teaching/service in the Veterinary Teaching Hospital teaching small animal surgery at the undergraduate and gradu-

ST. PAUL'S UNITED COLLEGE PRINCIPAL

St. Paul's United College, a residential and teaching college of the United Church of Canada, invites nominations and applications for the position of Principal. The College is affiliated with the University of Waterloo and located on the University campus.

St. Paul's offers courses and programs centering on three areas: Canadian Studies, Studies in Personality and Religion, and Religious Studies. The residence accommodates 150 students.

The successful candidate will be Chief Operating Officer, responsible to the Board of Governors for the operation of the institution. There should be a capability of developing positive working relationships with the University of Waterloo, United Church of Canada, students and Alumni Association. The Principal will also be expected to play a role in fund-raising activities.

In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Men and women will be equally considered. The position is vacant July 1, 1994, starting date is negotiable. Nominations or applications, accompanied by a curriculum vitae or resume, should be submitted by **March 15, 1994** to:

ST. PAUL'S

Reverend Robert Hyde
Chair, Search Committee
St. Paul's United College
Westmount Road North
Waterloo Ontario N2L 3G5

Université du Québec à Trois-Rivières

L'Université du Québec à Trois-Rivières sollicite des candidatures (femmes ou hommes) pour **7 postes de professeurs réguliers** dans divers champs disciplinaires.

PROFESSEURS RÉGULIERS

CHIMIE-BIOLOGIE (2 postes)

- **Neurophysiologie (neurophysiologie humaine)**

  Exigences: Ph.D. en physiologie humaine, en sciences neurologiques ou en sciences pharmacologiques, avec dans chaque cas spécialisation en neurophysiologie. - Expérience de recherche avec réalisations scientifiques dans le domaine de la neurophysiologie. - Expérience de l'enseignement universitaire considérée comme un atout.

- **Pathologie**

  Exigences: M.D. avec spécialisation en pathologie. - Expérience en recherche avec réalisations scientifiques dans le domaine de la pathologie. - Expérience en enseignement universitaire considérée comme un atout.

INGÉNIERIE (2 postes)

Section de génie électrique

- **Analyse et traitement numérique des signaux**

  Qualification requise: Formation initiale en ingénierie.

  Exigences: Doctorat en génie électrique avec expérience dans le domaine du traitement numérique des signaux et en micro-électronique (technologie VLSI). OU EXCEPTIONNELLEMENT: Maîtrise en génie électrique avec expérience pertinente dans les mêmes domaines avec engagement à obtenir un doctorat en génie électrique dans les meilleurs délais. Capacité de s'intégrer au développement des activités d'enseignement et de recherche dans le domaine des systèmes de mesures intégrées. Satisfaire aux exigences pour devenir membre de l'Ordre des ingénieurs du Québec.

Section de génie mécanique manufacturier

- **Génie mécanique manufacturier avec spécialisation en automatisation de la fabrication et robottique**

  Exigences: Ph.D. en génie manufacturier ou en génie mécanique avec axes de recherche dans le domaine du génie manufacturier. - Expérience en enseignement universitaire. Satisfaire aux exigences pour devenir membre de l'Ordre des ingénieurs du Québec.

PSYCHOLOGIE (3 postes)

- **Développement de l'adulte (intervention familiale)**

  Exigences: Doctorat en psychologie ou dans une discipline connexe. - Expérience en enseignement et en recherche ainsi qu'une expérience de trois ans en intervention auprès des familles.

- **Théories de la personnalité et évaluation**

  Exigences: Doctorat en psychologie. - Expérience en enseignement et en recherche et, principalement une expérience en intervention et en évaluation avec différentes méthodes d'évaluation des personnalités (méthodes projectives).

- **Évaluation de programmes d'intervention**

  Exigences: Doctorat avec spécialisation en mesure et évaluation dans le domaine de la santé et des services sociaux.

Note: Pour tous ces postes, une connaissance fonctionnelle du français est exigée.

Fonctions: L'enseignement, la recherche, le service à la collectivité et, le cas échéant, la direction pédagogique.

Traitement: Selon la convention collective des professeurs et des professeures.

Date d'entrée en fonction: 1er juin 1994.

Conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts aux citoyens canadiens et eux résidents permanents.

Faire parvenir par écrit l'offre de services accompagnée de deux (2) copies du curriculum vitae avant **17h le 28 février 1994** à:

M. Michel Ringuet, doyen
Décanat de la gestion des ressources
Université du Québec à Trois-Rivières
C.P. 500, Trois-Rivières, Québec / G9A 5H7

Université du Québec à Trois-Rivières

ale level; 11 weeks/year at laboratory/lecture teaching at the undergraduate and graduate level including professional C.E. and ley extension; and 16 weeks/year to develop an independant research program. The successful applicant will join four board certified surgeons and should have an interest in general surgery. The DVC Teaching Hospital serves a referral population base of four million people; the development of spacialty interests and clinically based research is encouraged. The deadline for applications will be April 30, 1994. Contact Chairperson, Department of Clinical Studies, University of Guelph, Guelph, Ontario N1G 2W1, (519)823-8800, extension 4000, and provide e current curriculum vitae and the names of at least three referees. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Guelph is committed to an employment equity program that includes special measures to achieve diversity among its faculty and staff. We therefore particularly encourage applications from qualified aboriginal Canadians, persons with disabilities, members of visible minorities and women. This appointment is subject to final budgetary approval.

COMMERCE

LAURENTIAN UNIVERSITY - The School of Commerce and Administration seeks applicants for the position of Assistant Professor. PhD in Business Administration or Management with a concentration in Organizational Behaviour and/or Business Policy required. Teaching duties include undergraduate and graduate courses in Organizational Behaviour and Business Policy. A commitment to ongoing research is required. The appointment may be either Tenure Track or Sessional. Effective date of appointment: July 1, 1994. In accordance with the University's Policy on Bilingualism, Laurentien hes a requirement of passive bilingualism (French-English) as e condition of tenure. The University offers to its employees free second language courses. Laurentian is committed to equity in employment and encourages applications from all qualified applicants, including women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and Permanent Residents. The position is subject to budgetary approval. Submit applications to: Dr. Pierre Roberge, Dean of Professional Schools, Laurentian University, Sudbury, Ontario, Canada, P3E 2C6. Application deadline: March 15, 1994.

LAURENTIAN UNIVERSITY, Sudbury, Canada, School of Commerce and Administration is inviting applications for a tenure-track position in Accounting with particular emphasis on auditing. Rank and salary are open and commensurate with qualifications and experience. The position is subject to budgetary approval and starts July 1, 1994. PhD or DBA completed or near completion with concentration in accounting is required. Professional designation is a plus. Duties of successful candidate will include teaching and research at the undergraduate and/or graduate level in French. The School of Commerce and Administration offers five programs in both official languages including undergraduate, MBA and distance education. In accordance with the University's Policy on Bilingualism, Laurentian has a requirement of passive bilingualism (French/English) as a condition of tenure. The University offers to its employees free second language courses. Laurentian is committed to equity in employment and encourages applications from all qualified applicants, including women, aboriginal peoples, members of visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Please send resume to: Dr. Louis R. Zanibbi, Director, School of Commerce and Administration, Laurentian University, Sudbury, Ontario, Canada, P3E 2C6.

L'UNIVERSITÉ LAURENTIENNE, Sudbury, Canada, Ecole de commerce et d'administration invite les candidat(e)s peur une position à l'essai en comptabilité avec l'emphase particulier en vérification. Le rang et le salaire sont proportionnels à l'expérience et aux qualifications. La position est conditionnelle a l'approbation budgétaire et est disponible le 1er juillet 1994. Un doctorat terminé ou proche de terminaison avec une concentration en comptabilité est requis. Une désignation professionnelle est un plus. La tâche du/de la candidat(e) choisi(e) inclura l'enseignement et la recherche au niveau du premier et deuxième cycles en français. L'Ecole de commerce et d'administration offre cinq programmes dans les deux langues comprenant le premier cycle, la maitrise et l'éducation à distance. Conformément à la politique du bilinguisme de l'Université Laurentienne, le bilinguisme passif (français/anglais) est une condition d'obtention de la permanence. L'Université offre gradiement à ses professeur(e)s des cours de langue seconde. L'Université Laurentienne souscrit au principe de l'équité en matière d'emploi et encourage toutes les personnes qualifiées, y compris les femmes, les autochtones, les membres des minorités visibles et les personnes handicapées à poser leur candidature. Conformément aux exigences de l'immigration canadienne, cette annonce s'adresse aux citoyens et citoyennes canadiens ainsi qu'aux résidents et résidentes permanents. Les candidat(e)s sont prie(e)s de faire parvenir leur C.V. à: Professeur Louis R. Zanibbi, directeur, Ecole de commerce et d'administration, Université Laurentienne, Sudbury, Ontario, Canada, P3E 2C6.

COMPUTER SCIENCE

CARLETON UNIVERSITY - The School of Computer Science wishes to nominate an eligible applicant for an NSERC Women's Faculty Award. The School has 18 full-time faculty with particular research strengths in algorithms and complexity, intelligent systems, object-oriented programming, and parallel and distributed computing. Outstanding candidates with a PhD in any area of computer science and engineering will be considered. Successful candidates are expected to pursue an active research program, perform both graduate and undergraduate teaching, and supervise graduate students. The School offers both undergraduate honours programs and graduate programs at the Masters and the PhD level. The programs have restricted enrolment in order to maintain a high quality research and teaching environment. Prospective faculty can look forward to a dynamic research environment in which collaboration with industry is encouraged. Carleton is located in Ottawa, the capital of Canada and a major center of advanced technology research and development. Send curriculum vitae and names of three referees to professor John Pugh, Director, School of Computer Science, Carleton University, Ottawa, Ontario K1S 5B6 Canada. The application deadline is April 30, 1994. NSERC will give preference to nominees not more than five years from receipt of their doctoral degree. A nominee must be a Canadian citizen or permanent resident. This appointment will lead to a tenure-track position and is to commence July 1, 1995. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested persons from these groups are encouraged to apply.

ACADIA UNIVERSITY - Jodrey School of Computer Science, Wolfville, Nova Scotia, Canada. Applications are invited for a tenure track appointment (Position number 20302) at the Assistant Professor level up to grid step 4 in Computer Science beginning July 1, 1994. Preference will be given to candidates with a PhD in Computer Science. We are seeking an individual with research interests in any branch of computer science and with teaching ability in one or more of the following areas: analysis of algorithms, automata, computer organization, data communications, data structures, networks and distributed systems, programming languages, and software engineering. The School of Computer Science offers undergraduate and M.Sc. programs in computer science and has 11 faculty members. Active research areas include artificial intelligence, textual databases, formal specifications, computer based teaching, object oriented programming, new generation architecture and languages, parallel algorithms, and visual languages. Available equipment includes a network of MSDOS and UNIX based platforms including SUN workstations. Acadia University has about 3600 students, and is located in Wolfville, a town of about 3600 people, in the centre of an agricultural area popular with tourists, and enjoying moderate climate allowing numerous outdoor activities. The position will be filled subject to budgetary approval. Letters of application, referring to position number 20302, curriculum vitae, and the names of three references should be sent by March 1, 1994 to: Dr. Leslie Oliver, Chair of the Selection Committee, Jodrey School of Computer Science, Acadia University, Wolfville, Nova Scotia B0P 1X0, Canada; tel (902)542-2201, ext: 1331; fax (902)542-4999; e-mail: leslie.oliver@acadiau.ca. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer. Acadia University reserves the right not to fill this position.

CONSUMER SCIENCES

UNIVERSITÉ LAVAL - The Department of Human Nutrition and Consumer Sciences is inviting applications for a tenure-track position in Consumer Sciences (with an emphasis in Consumer Economics). Duties will include: 1. Undergraduate teaching in Consumer Sciences, especially in the area of Consumer Economics. 2. Research in Consumer Sciences. 3. Participation in the development of a Masters programme in Consumer Sciences and in the supervision of graduate students. 4. Participation in other teaching and administrative activities. Selection Criteria. 1. Education: Bachelors degree in Consumer Sciences or related discipline (e.g. Economics, Business Administration, Social Science); Doctoral degree, completed or near completion, in Consumer Sciences or a discipline closely related to Consumer Economics. 2 Experience: Research experience in Consumer Sciences or a closely related discipline; Scientific publications; Teaching experience is also preferred. 3. Preference accorded to candidates with knowledge of spoken and written French. Courses in French as a second language are available at Laval University. Salary will be determined by the existing collective convention. Laval University is implementing a policy of employment equity. This position is available beginning June 1994. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Candidates are requested to send their cumculum vitae and three letters of recommendation, before 3:00 p.m. April 6, 1994, to: John A. Zee, Director, Département de nutrition humaine et de consommation, Pavillon Paul-Comtois, Université Laval, Ste-Foy, QC Canada G1K 7P4.

UNIVERSITÉ LAVAL - La Département de nutrition humeine et de consommation procède actuellement eu recrutement d'un(e) professeur(e) en sciences de la consommation (économie de la consommation). Description du poste: 1. Enseignement au niveau du 1er cycle dans divers domaines de la consommation, plus particulièrement en économie de la consommation. 2. Recherche en consommation. 3. Participation au développement d'un programme de 2ème cycle en consommation et encadrement d'étudiant(e)s gradué(e)s. 4. Participation aux instances pédagogiques et administratives. Critères particuliers de sélection: 1. Formation universitaire: Baccalauréat en consommation ou dans une discipline connexe (ex. économie, administration, sciences sociales); Doctorat ou sur le point de l'obtenir, dans un domaine relié à l'économie de la consommation. 2. Expérience: Expérience de recherche dans un domaine relié à la consommation; Publications scientifiques; Expérience dans l'enseignement sera un atout. 3. Connaissance du français parlé et écrit, de préférence. Des cours de formation en langue française sont disponibles à l'Université Laval. Le salaire est déterminé selon la convention collective. Le poste est disponible à compter de juin 1994. L'Université Laval applique un programme d'accès à l'égalité. En accord avec les exigences du Ministère de l'Immigration du Canada, cette offre est destinée en priorité aux citoyennes et citoyens canadiens et aux résidentes et résidents permanents du Canada. Les candidat(e)s sont prie(e)s de faire parvenir leur curriculum vitae et trois lettres de référence, avant 17h00 le 6 avril 1994, à: John A. Zee, directeur, Département de nutrition humaine et de consommation, Pavillon Paul Comtois, Université Laval, Ste-Foy, QC Canada G1K 7P4.

CONTEMPORARY STUDIES

THE UNIVERSITY OF KING'S COLLEGE invites applications for a tenure-track appointment in Contemporary Studies at the rank of Assistant Professor, commencing July 1, 1994. The successful candidate will have a PhD (or be near completion) and strong teaching and research interests in History or philosophy of science. The candidate will be qualified to create new undergraduate courses and have a demonstrated ability to teach in an interdisciplinary programme devoted to contemporary European and North American culture. Applications, including a curriculum vitae and three letters of reference, should be sent to: Kenneth Kierans, Contemperary Studies Programme, University of King's College, Halifax, NS B3H 2A1. Closing date for applications: March 15, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of King's College is an equal opportunity employer.

COUNSELLING

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Counselling. Sir Wilfred Grenfell College invites applications for a one-year sabbatical replacement position in Counselling beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. Master's Degree in Educational Psychology, Counselling or a related area required. The applicant should be a generalist with background appropriate to counselling undergraduates and familiarity with and experience in a college/university setting. Duties and responsibilities shall include counselling to career, academic and personal concerns, individually and in groups. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9, Fax (709) 637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

CRIMINOLOGY

UNIVERSITY OF TORONTO - The Centre of Criminology invites applications for a tenure-stream appointment at the Associate or Assistant Professor level, subject to budget. Qualifications: Doctoral degree in one of the social sciences and an active research program in criminology. Duties include undergraduate and graduate teaching and supervising graduate students at the M.A. and PhD level. Salary commensurate with qualifications. Send c.v., including names of three referees to Clifford Shearing, Director, Centre of Criminology, University of Toronto, Toronto, Ontario M5S 1A1. The position begins July 1, 1994. Closing date for applications March 10, 1994. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women or men, members of visible minorities, aboriginal peoples and persons with disabilities.

DIDACTIQUE

UNIVERSITÉ LAVAL - Département de didactique, Faculté des sciences de l'éducation. Poste de professeure, professeur de Didactique des sciences humaines au primaire. Tâche: Enseignement au premier cycle dans le domaine de la didactique des sciences humaines au primaire. Encadrement aux deuxième et troisième cycles en didactique des sciences humaines au primaire ainsi qu'en éducation relative à l'environnement (ERE). Encadrement d'étudiantes et d'étudiants gradués; recherche. Qualifications. Doctorat pertinent ou équivalent. Expérience d'enseignement en sciences humaines. Connaissance du milieu québécois. Traitement et conditions de travail: Suivant la convention collective. Date d'entrée en fonction: 1er juin 1994. L'Université Laval applique un programme d'accès à l'égalité. En accord avec les exigences du Ministère de l'Immigration du Canada, cette offre est destinée en priorité aux citoyennes et citoyens canadiens et aux résidentes et résidents permanents du Canada. Faire parvenir curriculum vitae et références avant le 15 mars 1994 à: M. Jean-Guy Bernard, directeur, Département de didactique, Faculté des sciences de l'éducation, Université Laval, Québec, DC G1K 7P4.

DRAMA

BISHOP'S UNIVERSITY - Drama Department. Applications are invited for a tenure stream position at the rank of assistant professor commencing 1 July 1994. The successful candidate should have professional training and experience as well as university teaching experience. The candidate will teach undergraduate courses in the areas of acting and playwrighting. The nature of the acting courses demands that the candidate have a strong background in voice and movement. The candidate will also be involved as director or advisor in the Department's season of productions. Bishop's offers a BA in Drama (honours and majors). The Department has 4-1/2 faculty members who teach 70-80 majors and honours and produce 4-6 shows a year in their flexible, black box Studio Theatre and 600 seat, professionally equipped Centennial Theatre. Applications, including a curriculum vitae and three letters of reference, should be sent before March 1, 1994 to Dr. Garry Retzlaff, Dean of Humanities, Bishop's University, Lennoxville, Quebec J1M 1Z7. In accordance with Canadian immigration requirements this advertisement is directed first at Canadian citizens and permanent residents.

BISHOP'S UNIVERSITY - Drama Department. Applications are invited for a one-year sabbatical replacement at the rank of lecturer or assistant professor, commencing 1 July 1994. The successful candidate should have a PhD or be near completion and be able to teach undergraduate courses in Modern Drama, Contemporary American Drama and Theatre History. The candidate should also have experience in directing as the Department produces 4-6 shows a year. Applications, including a curriculum vitae and three letters of reference, should be sent before March 1, 1994 to Dr. Garry Retzlaff, Dean of Humanities, Bishop's University, Lennoxville, Quebec J1M 1Z7. In accordance with Canadian immigration requirements this advertisement is directed first at Canadian citizens and permanent residents.

ECONOMICS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND, Department of Economics. Applications are invited for a tenure track position at the rank of assistant professor or lecturer beginning September 1, 1994 subject to budgetary approval. Candidates should have completed or be close to completing a PhD. Duties include teaching undergraduate and possibly graduate courses as well as conducting research. Previous teaching experience is desirable. The Department is particularly interested in candidates who specialize in regional economic development, but those in other fields will be considered. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Memorial University of Newfoundland is committed to employment equity. Send curriculum vitae and three letters of reference to: Dr. R. Seshadri, Dean, Faculty of Engineering and Applied Science, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1B 3X5, REFERENCE: NAE-94-01, Fax #: (709) 737-4042. The closing date for applications is February 28, 1994. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. MEMORIAL UNIVERSITY OF NEWFOUNDLAND IS COMMITTED TO EMPLOYMENT EQUITY.

OKANAGAN UNIVERSITY COLLEGE

UBC

COLLEGE PROFESSORS
Kelowna, Penticton and Vernon, British Columbia

Okanagan University College is a comprehensive University College offering vocational, developmental, career and technical programs and university degree programs. It offers programs leading to baccalaureate degrees in Arts and Science in co-operation with the University of British Columbia, and baccalaureate degrees in Education, Nursing, Social Work and Fine Arts in co-operation with the University of Victoria. The University College operates campuses in Kelowna, Vernon, Salmon Arm, and Penticton, with degree completion programs concentrated in Kelowna.

College Professors with a commitment to excellence in teaching are required in the following disciplines:

1. MODERN LANGUAGES - SPANISH - Competition No. 01FAC94
Kelowna Centre - Continuing Appointment effective August 2, 1994

Teaching assignment will include Spanish language as well as courses in Latin American culture and literature. The ability to teach French would be an asset. A commitment to scholarly activity is required.

- Inquiries of an academic nature should be addressed to **Barbara Hilding, Chair, Department of Modern Languages.**

2. PSYCHOLOGY - Competition No. 02FAC94
Kelowna Centre - Continuing Appointment effective August 2, 1994

Teaching assignment will include a third year course in Abnormal/Behaviour Disorders and other related first through fourth year courses including Introductory Psychology. A commitment to scholarly activity is required.

- Inquiries of an academic nature should be addressed to **Dr. Jim MacGillivray, Chair, Department of Psychology.**

3. ANTHROPOLOGY - Competition No. 03FAC94
Penticton Centre - Replacement Appointment

Teaching assignment will include Introduction to Physical and Cultural Anthropology; first year Archaeology; Native Peoples of British Columbia.

- Inquiries of an academic nature should be addressed to **Diana French, Chair, Anthropology/Sociology Department.**

4. HISTORY - Competition No. 04FAC94
Kelowna Centre - TWO Replacement Appointments

One candidate to teach the U.S. survey and a second candidate to teach the Canadian survey. Each candidate will teach an upper division specialization. One requires an International Relations specialization such as U.S. Foreign Policy, Canadian External Relations, British Imperial History, or Great Power Diplomacy. The second is open and preference will be given to Early Modern European, Asian, or Pre-Confederation Canadian History.

- Inquiries of an academic nature should be addressed to **Dr. Duane Thomson, Chair, History Department.**

5. MODERN LANGUAGES - FRENCH - Competition No. 05FAC94
Vernon Centre - Temporary Appointment

Teaching assignment will be a first year French language course, lectures and laboratories.

Salary for the continuing positions is $40,730 to $61,201 per annum based on the 1993/94 salary scale (prorated for replacement and temporary positions) with placement on the salary scale dependent upon qualifications and experience. Salary and working conditions are governed by the Okanagan University College Faculty Association Collective Agreement.

Please submit a curriculum vitae and the names of three referees in confidence, quoting appropriate competition number, by March 30, 1994 to: **Personnel Office, Okanagan University College, 1000 KLO Road, Kelowna, B.C. V1Y 4X8.**

6. MODERN LANGUAGES - FRENCH - Competition No. 06FAC94
Kelowna Centre - Replacement Appointment

Teaching assignment will include second year French Literature or language, first year oral French, and foreign language requirement French.

- Inquiries of an academic nature should be addressed to **Barbara Hilding, Chair, Department of Modern Languages.**

7. POLITICAL SCIENCE - Competition No. 07FAC94
Kelowna Centre - Replacement Appointment

Teaching assignment will include Introductory International Relations as well as third year Canadian Foreign Policy.

- Inquiries of an academic nature should be addressed to **Dr. Jim Rochlin, Chair, Political Science Department.**

8. PSYCHOLOGY - Competition No.08FAC94
Vernon Centre - Replacement Appointment

Teaching assignment will include second year courses in Biopsychology and Human Information Processing and first year Introductory Psychology.

- Inquiries of an academic nature should be addressed to **Dr. Jim MacGillivray, Chair, Department of Psychology.**

9. SOCIOLOGY - Competition No. 09FAC94
Kelowna Centre - Replacement Appointment

Teaching assignment will include Introductory Sociology/Social Problems; Social Statistics/Methods; Senior level undergraduate courses to be determined.

- Inquiries of an academic nature should be addressed to **Diana French, Chair, Anthropology/Sociology Department.**

A doctoral degree or equivalent is required in most disciplines; however, individuals with a Master's degree in the discipline, combined with a strong record of teaching and scholarly activity are encouraged to apply. All faculty will be required to instruct introductory courses.

Replacement and Temporary Appointments **are effective August 2, 1994 through to April 28, 1995.**

Positions are subject to budgetary approval.

NAVAL ARCHITECTURAL ENGINEERING

Applications are invited for a tenure track faculty position at the level of Assistant/Associate Professor rank depending on qualifications and experience commencing September 1994. The successful applicant is expected to teach undergraduate and graduate courses, conduct research and supervise graduate students in the area of naval architecture/ocean engineering. Applicants should have a Ph.D. in naval architecture and/or ocean engineering and have demonstrated commitment to teaching and research in a university environment. Applicants with a background in ship structural design and analysis will be preferred. Industrial experience especially in the design and analysis of novel ship types and/or offshore engineering is considered an asset. The successful candidate is expected to have/or seek a professional registration with the Association of Professional Engineers and Geoscientists of Newfoundland. Memorial University has the only accredited undergraduate degree program in naval architectural engineering in Canada. The social climate of St. John's, is conducive to a satisfying lifestyle. Opportunities exist for research and consulting in the offshore industrial activities. The proximity to the National Research Council Institute for Marine Dynamics provides access to a community of people in specialized research and to world class testing facilities. Applicants should send a curriculum vitae and names of three references to: **Dr. R. Seshadri, Dean, Faculty of Engineering and Applied Science, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1B 3X5, REFERENCE: NAE-94-01, Fax #: (709) 737-4042.** The closing date for applications is **February 28, 1994.** In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. MEMORIAL UNIVERSITY OF NEWFOUNDLAND IS COMMITTED TO EMPLOYMENT EQUITY.

dian Immigretion requirements, this edvertisement is directed primarily to Canedien citizens end permenent residents Memorial University is committed to employment equity. Applications with curriculum vitae and names of three references should be sent by February 28, 1994 to: Dr. Eugene Tsoa, Head, Department of Economics, Memorial University of Newfoundland, St. John'e, Nfld. A1C 5S7

EDUCATION

BRDCK UNIVERSITY - Faculty of Education, Department of Graduate and Undergraduate Education, Curriculum Studies. Applications are invited for a nine month sessional position in Curriculum Studies. Preferred candidates should possess a doctoral degree or equivalent in the areas of Social and Environmental Studies/Technological Studies. In addition, experience with distributed education would be an assel. Rank end Salary. While preference will be given to appointments of the Assistant Professor level, rank, and salary wil commensurate with qualifications and experience. Appointment Date September 1, 1994 to May 31, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance in tecuty; qualified women candidates are especially encouraged to apply. Applications including a curriculum vitae and the names of three referees should be submitted by Februory 28, 1994. Dr. R. Terrance Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario L2S 3A1

BRDCK UNIVERSITY - Faculty of Education, Pre-Service Department; Music Education. Applicaons are invited for a limited term position in the area of Elementary Music Education. Preferred candidates should possess a doctorele (ABD acceptable) or equivalent and have a professional and academic background in Music Knowledge and experience in Drama Education would be an asset. The successful candidate must have held successful elementary teaching experience and experience in collebortive learning. Faculty of Educetion teaching expenence would also be en assel. In eddition, the candidate requires e knowledge of elementary classroom processes, metholodlogy end curriculum end is expected to counsel and supervise preservice students. The successful candidate should be prepared to participate in an active research program, be able to advise and supervise graduate students on projects and theses, be involved in inservice teacher education programs, and be prepared to partipate in integrated arts inhatives. Rank and Salary: While preference will be given to appointments at the Assistant Professor level, rank and salary will be commensuate with qualifications and experience. Dete of Appointment: September 1, 1994. Position subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer. Applications including e curriculum vitae and the names of three or more referees should be forwarded by February 28, 1994. Dr. R Terrance Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario L2S 3A1

MEMORIAL UNIVERSITY DF NEWFDUNDLAND - The Faculty of Education, Memonel University of Newfoundland, invites applications for tenure-track positions commencing September 1, 1994 in the following areas of specialization. Mathematics Education; Science Education; Language and Literature, Leadership Studies with focus on legal education and educetional tnence. Appointments are normally made at the Assistant Professor level. Normal qualifications include an earned doctorale. Duties of the positions include some combination of undergraduate end graduate teaching, internship supervision, thesis supervision, research end professionel development activities. All positions carry a requirement to teach and to maintain an active program of research and development. The closing date for receipt of applications is April 15, 1994. Applications including curriculum vitee and the names of at leasl three referees should be submitted to: Dean of Education, Faculty of Education, Memorial University of Newfoundland, St. John's, NF A1B 3X8. In accordance with Canadian Immigration requirements, this advertisement is directed to Canedian citizens end permanent residents. Memorial University is committed to employment equity. Positions are subject to budgetary approval.

MEMDRIAL UNIVERSITY DF NEWFDUNDLAND - The Faculty of Education, Memorial University of Newfoundland, invites epplications for the contractual position of Co-ordinator of Native and Northern Education, effective September 1, 1994. Memorial currently offers an undergreduate degree program, B Ed (Native & Northern) as well as a diplome programme in Native Teecher Education for Innu and Inuit/Native Settlers in Labrador. The Co-ordinalor will be responsible for all aspects of programme development and delivery, student advising both on and off campus, liaison with appropriele university departments and other organizations and egencies. The position also includes teaching as well as research and development responsibilities. The candidate should have a Master of Education degree with specialization in native teacher educetion or similar area, together with several years of successful teaching experience. Fluency in at least one of the native languages in Labrador and/or teeching expenence in Labrador native communities would be en assel. The closing dete for receipt of applications is April 15, 1994. Applications including curriculum vitae and the names of at least three referees should be submitted to: Dean of Education, Faculty of Education, Memoriel University of Newfoundland, St. John's, NF A1B 3X8. In accordance with Canedian immigration requirements, this advertisement is directed to Canedian citizens and permanent residents. Memorial University is committed to employment equity.**UNIVERSITE DE MDNTREAL - L'École de psychoéducation** de la Faculté des arts et des sciences de l'Universeité de Montréal cherche une professeure ou un professeur edjoint(e) a plein temps. Fonclions: enseignement aux trois cycles; développement d'un progrernme de recherche; participation à l'administralion des progremmes. Exigonces: PhD en sciences humaines pertinent à l'étude du développement des difficultés d'edeption sociale de l'enfance à l'adolescence, de même qu'ar développement d'interventions auprès de ces populations à risque ou en difficulté sérieuse d'adaptation sociale. Une spécialisation dens le domaine de l'eddolescence est particulièrement recherchée. Entrée en fonction: 1er jun 1994. Tratement selon le convention collective. Les personnes intéressées doivent faire perveni leur curriculum vitae, des copies de leurs publications récentes, ainsi que trois lettres de recommendation au plus tard le 1er mars 1994 à Claude Gagnon, directeur, Ecole de psycho-éducation, Universjté de Montréal, 750, boul. Goulin est, Montréal (Duébec) H2C 1A6. Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'edresse eux citoyens canadiens et aux résidents permanents. L'Universite souscrit à un programme d'accès à l'égalité pour les femmes (0361)

EDUCATIONAL FOUNOATIONS

UNIVERSITY OF ALBERTA, Department of Educational Foundetions, Summer Session Position. The Department of Educational Foundations, Faculty of Education, University of Alberta is inviting applications for the position of Professor ($6,600) or Associate Professor ($6,400) to teach a graduate course in Sociology of Education. The course will be offered July 4th - July 29th, 1994. The course title is "Classroom Analysis: The British Experience in Action Research". The applicant must have experience in sociological analysis of the classroom, be familiar with recent research in Britain and have a background of successful teaching experience. Closing dele is April 15th, 1994. In accordance with Canadian Immigretion requirements, this advertisement is directed to Canedian citizens and permanent residents. Application accompanied by a curriculum vitee and three letters of reference should be sent to: Dr. Allen T. Pearson, Chair, Department of Educational Foundations, University of Alberta, Edmonton, Alberta T6G 2G5. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

ENGINEERING

UNIVERSITY DF SASKATCHEWAN - College of Engineering, Depertment of Civil Engineering. Applications are invited to fill two tenure-treck positions at the Assistant Professor level in the Department of Civil Engineering, University of Saskatchewen. Applicants should have an earned PhD, preferably in Civil Engineering, with a strong background in one or two of the areas mentioned. The focuses of greatest need within the Department are in the environmentel area and the infrastructure area. Applicants in the following areas of specalization may apply: Advanced Construction Meterials Engineering; Specialization is required in advanced engineering materiels and their use in a wide renge of civil engineering applications including building construction, infrastructure rehabilitation, transportation, mining and waste containment. Experience in numerical modelling of materials is essential. Environmental/Sanitary Engineering. Specialization is required in biological and physical/chemical treatment processes as applied to water and wastewater engineering. Experience or formal training in numerical modelling, environmental impact assessment and environmental health engineering would be an essel. Hydrotechnical Engineering: Specialization is required in the theoretical and applications aspects of numerical modelling of hydraulic and water resource systems. A major focus of the position is on numerical modelling. Candidates having some expertise in the environmental espects of water resources engineering will be preferred. The successful candidates will be expected to undertake undergraduate and graduate teaching, and to initiate a research program in their fields of expertise. Interdisciplinary research is encouraged. Candidates must be eligible for registration as a Professional Engineer in the Province of Saskatchewan. The University of Saskatchewan is committed to the practice of employment equity in accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents. The filling of these positions may be contingent upon the budget. The University of Saskatchewan has over 18,000 part-time and full time students and housed on an attractive campus overlooking the South Saskatchewan river in Saskatoon, a city of approximately 200,000. There are approximately 150 undergraduate and 70 graduate students in the Department and B.E., M.Eng., M.Sc., and PhD degrees are offered. The Department has 17 faculty members and excellent facilities for research. Interested candidates should submit their application, including the following materials: a recent curriculum vitee, academic tianscript, abstract of their doctoral dissertation, copies of recent publications and names and addresses of three references. Applications should be forwarded to: Dr. D.G. Fredlund, Head, Department of Civil Engineering, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0.

THE UNIVERSITY OF BRITISH COLUMBIA - The Department of Metele and Meterials Engineering of the Faculty of Applied Science, The University of British Columbia, invites applications for the pool of Assistant Professor in Metels and Materials Engineering. This is an appointment without review with e three year term, and requires that the successful epplicant participate in undergraduate and graduete level teaching and conduct an independent research program. The position is subject to budgetary approval. Applicants should have a PhD in Metallurgical/Materiels Engineering, or other relevant disciplines, with a strong background in materiels processing or characterization and an interest in design of materials processes or products. The successful applicant will be involved in the teaching of materiels selection and the use of materials in design and will be expected to seek external funding and develop new areas for metels and materials research. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disebilities. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The starting dele is July 1, 1994. Applications, including resume and references, should be sent by March 31, 1994 to: Dr. T.R. Meadowcroft, Head, Department of Metels and Materials Engineering, The University of British Columbia, 309-6350 Stores Road, Vancouver, B.C. V6T 1Z4, Canada.

THE UNIVERSITY OF BRITISH COLUMBIA - Industriel Autometion - Applications are invited for e tenure-track position at the rank of Assistant Professor in the Department of Mechanical Engineering at the University of British Columbie. Initially, the eppointee's research activities will involve development end integration of advanced industrial control, computer vision, and sophisticated electro-mechanical devices for industrial applicetions. Teaching at graduate and undergraduate levels will be expected in the eieas of coniol, dynamics and design. Experience in flexible automation and robotics will be useful. Expertise in hardware and software aspects of computer control and in design and development of electromechanical systems will be important. Required qualifications include a PhD degree in e related engineering discipline. The general area of interest is Industrial Automation. There is also the possibilty that this appointment will be linked to a Junior Research Chair, sponsored by NSERC (Natural Sciences and Engineering Research Council). In this case research funding will be available, and teaching duties will be reduced, for a period of five years. The position is subject to finel budgetary approval. In eccordence with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. Closing deile for application is March 31, 1994. Please send complete curriculum vitee stating citizenship or visa status, reprints (about three) of your best research publications, and the names, addresses, and telephone numbers of three referances to: Head, Department of Mechanical Engineering, The University of British Columbie, 2324 Main Mall, Vancouver, B.C., V6T 1Z4.

CONCORDIA UNIVERSITY - The Department of Electricel end Computer Engineering at Concordia University invites applications for two tenure-track positions in Computer Engineering at the Assistant Professor level. One of these positions is in the Software Engineering area with emphasis on one or more of the following: Software Archilecture and Design Methods; Requirements Engineering; Real Time Systems. The second position le in the Protocol Engineering area with emphasis on Telecommunications Networking/Software and Formal Methods for Protocol Design and Validation. For both positions, applicants must have a PhD in Electrical/Computer Engineering or Computer Science and a strong commitment to excellence in research and teaching at the undergraduete and graduele levels. Knowledge of French will be asset. The candidates ere expected to possess qualifications essential to registeries e Professional Engineer. The Department offers Bachelor's programs in Electrical and Computer Engineering and Master's and Doctoral programs in Electrical engineering. The department currently has 27 full-time faculty members. Faculty research interests in Computer Engineering cover VLSI Systems Design; High Performance Architecture and Computing; Parallel CAD, Communication Network/Systems and Performance Evaluation; Robotics and Signal Processing Algorithms. There are over 175 graduele students of whom approximately 60 are doctoral candidetes. For successful applicants opportunities exist for collaborative research with members of the department as well as members in our Computer Science Department. Faculty members of our department are ecive participants in several inter-university research centers of the provincial and national levels: GRIAD, Inter-University Research Center on High Performance Architecture and VLSI; MICRONET, National Network of Centers of Excellence in Microelectronics Circuits, Systems and Devices; CITR, National Network of Centers of Excellence in Telecommunications Research; IRIS, National Network of Centers of Excellence in Robotics and Intelligent Systems; and CRIM (Centre de Recherche Informatique de Montreal). - Montreal is the home of four major universities and of several industries and has emerged as a primary Canedien center for high-tech research. In accordance with Canadian immigration requirements, priority will be given to ectizens and permenent residents of Canede. Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority. Applications will be accepted until the positions are filled. Applicants should send a resume and names of at least three references to: Dr. K. Thulasiraman, Chairperson, Department of Electrical and Computer Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec H3G 1M8 Canada; Phone: (514)848-3076; Fax: (514)848-2802; Email: thulasi@ece.concordia.ca

UNIVERSITÉ LAVAL - Dépertement de génie civil, Feculté dee sciencee et de génie. Professeure, professeur en génie civil/environnement. Description du poste: Participer à l'enseignement au niveau des trois cycles dans le domaine de l'environnement et plus particulièrement en gestion des déchets; Développer des enseignements en génie géoenvironnemantel, S'engager dens des programmes de recherche dans un ou plusieurs das domaines suivents: traitement et valorisation des déchets solides urbains, interactions sols-déchets; Participer aux autres laches de fonctionement universitaire. Quelifications: Détenir une formation de base en génie civil; être titulaire d'un doctorat pertinent eu domaine (ou sur le point de l'obtenir); Posséder la capacité de communiquer el d'enseigner en français (ou s'engager à l'acquerir). Aulres: Le traitement est selon le convention collective en vigueur; L'université Lavel applique un programme d'accès à l'égalité; En accord avec tes exigences du Ministère de l'immigration du Canada, celle offre est destinée en priorité aux citoyennes et citoyens canadiens et aux résidentes et résidents permenents du Cenada. Entrée en fonction: Aussitot que possible ou au plus tard le 1er septembre 1994. Les personnes intéressées à postuler sont priées de feire parvenir, avent le 7 mars 1994, leur curriculum vitee, une description de leur domaine de compétence, un bref exposé du programme de recherche

OKANAGAN UNIVERSITY COLLEGE

UBC

COLLEGE PROFESSORS-ECONOMICS

Kelowna, B.C.

Under the direction of the Dean, Division of Arts, two College Professors are required in the Economics Department. Fields of specialization are open although the department is particularly interested in filling one position with a candidate who is capable of teaching third and fourth year courses in Economic History. A Ph.D. in the discipline and active engagement in scholarly activity are required. A commitment to excellence in undergraduate instruction is an important requirement.

These are continuing appointments **effective August 2, 1994** and are subject to budgetary approval. Salary is $42,591 to $61,201 per annum with placement on the salary scale dependent upon qualifications and experience. Salary and working conditions are governed by the Okanagan University College Faculty Association.

Inquiries of an academic nature should be directed to: **Dr. Dennis McGuire, Chair, Department of Economics.**

Please submit e curriculum vitae and the names of three referees **in confidence by March 1, 1994 to: Competition No. 93FAC93, Personnel Office, Okanagan University College, 1000 KLO Road, Kelowna, B.C. V1Y 4X8.**

UBC

FACULTY OF EDUCATION

UNIVERSITY OF BRITISH COLUMBIA

The Faculty of Education at the University of British Columbia, invites applications for a tenure-track position in First Nations education. We wish to appoint a scholar with a doctoral degree and an established record of research and publication in the area of First Nations education, to provide leadership and program development, as well as research in our rapidly-developing Ts"kel program. Candidates should have experience with First Nations communities, organizations, and issues, as well as knowledge and understanding of First Nations cultures. Preference will be given to First Nations candidates.

Ts"kel is part of the Faculty's existing graduate studies program, adapted to include First Nations interpretations of concepts and approaches. It maintains a degree of cultural autonomy. Ts"kel students are currently pursuing magistral or doctoral degrees in educational administration, curriculum studies, social and educational studies and educational measurement. Expansion into other areas is possible. Duties will include teaching Ts"kel core courses, supervising graduate students, assisting with admissions, maintaining an active program of research and publication, and liaising with the First Nations House of Learning.

The appointment will be effective July 1, 1994, or as soon thereafter as possible and will be subject to final budgetary approval. Salary and academic rank are commensurate with qualifications and experience. Departmental home will depend upon the disciplinary background of the successful candidate.

In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The closing date for applications is **March 30, 1994.** Letters of application, curriculum vitae, as well as the names, addresses and phone/FAX numbers of three referees, should be sent to

Dr. Nancy M. Sheehan, Dean
Faculty of Education
University of British Columbia
Vancouver, B.C., V6T 1Z4

1994 SPRING/SUMMER INSTRUCTOR POSITIONS

Applications are now being accepted for 1994 Spring/Summer instructor positions in the following areas. A resume and references should be sent to the address below.

Course No.	Course Name	Dates	Honorarium
ANCH 339	History of Classical Greece	July 4 - August 19	$2,500
ANTH 203	Introduction to Social and Cultural Anthropology	July 4 - August 19	$2,500
CLST 215	Introduction to Greek Civilization	July 4 - August 19	$2,500
CPSC 531	Systems Modelling and Simulation	July 4 - August 19	$2,500
CPSC 601.27	Dynamic System Simulation, Languages and Application	July 4 - August 19	$2,500
DNCE 571.16	Directed Studies I - Further Advanced Jazz Dance Technique	May 12 - June 29	$2,500
DNCE 571.17	Jazz Dance Repertory	May 12 - June 29	$2,500
DNCE 571.18	Further Advanced Modern Dance Technique	May 12 - June 29	$2,500
DNCE 571.19	Modern Dance Repertory	May 12 - June 29	$2,500
DNCE 571.20	Non-Western Dance Forms	June 6 - June 29	$2,500
DRAM 460	Developmental Drama II	July 4 - August 19	$5,000
HIST 315	History of the Jews in the Modern Era	July 4 - August 19	$2,500
LATI 203	Elementary Latin	July 4 - August 19	$2,500
Undergraduate and Graduate Level Courses	Faculty of Management	May 12 - June 29 July 4 - August 19	$2,500 each
Undergraduate Level Courses	Dept. of Mathematics and Statistics	May 12 - June 29 July 4 - August 19	$2,500 each
MUED 605	Kodaly: Folk Music Studies and Choral Materials I	July 4 - July 25	$2,500
MUED 611	Kodaly: Folk Music Studies and Choral Materials II	July 4 - July 25	$2,500
MUED 617	Kodaly: Folk Music Studies and Choral Materials III	July 4 - July 25	$2,500
MUED 627	Scoring for the Symphonic Band Wind Ensemble: 1950-1970	July 26 - August 19	$2,500
MUED 629	Conducting the Symphonic Band Wind Ensemble: 1950-1970	July 26 - August 19	$2,500
POLI 343	Law, Politics and the Judical Process	May 12 - June 29	$2,500
POLI 387	Current Issues in World Politics	July 4 - August 19	$2,500
POLI 409	Liberalism and Conservatism	July 4 - August 19	$2,500

Requirement: PhD or equivalent is preferred, 3 - 5 years' University level teaching experience in subject area. Published articles or national journals would be an asset.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

These are term positions (3 - 6 weeks). Deadline: March 1, 1994.

For further information on specific course detail contact:

The Special Sessions Office
Faculty of Continuing Education
The University of Calgary
2500 University Drive NW
Calgary, Alberta T2N 1N4
Telephone: (403) 220 - 4991
Fax: (403) 289 - 7287

THE UNIVERSITY OF CALGARY

qu'elles souhaiteraient entreprendre ainsi que le nom, l'adresse et le numéro de téléphone de deux personnes pouvant fournir des références, à: Monsieur Jean Sérodes, directeur, Département de génie civil, Faculté des sciences et de génie, Pavillon Adrien-Pouliot, Université Laval, Québec (Québec) Canada G1K 7P4.

UNIVERSITY OF WATERLOO - The Department of Electricel and Computer Engineering at the University of Waterloo is seeking candidates for appointment to a tenure track faculty position in the area of software reliability engineering. The department is inviting applications for definite-term appointments in information technology with preference given to persons specializing in computer networks and communications, and microelectronics. The level of the appointment and salary will be commensurate with the qualifications of the candidate. The candidate must have a doctoral degree and a strong commitment to research and teaching. It is the intention of the University of Waterloo to fill its vacancies with recent PhD graduates appointed as Assistant Professors wherever possible. Candidates should send their resumes to Dr. R.H. MacPhie, Chair, Faculty Search Committee, Department of Electrical and Computer Engineering, University of Waterloo, Waterloo, ON, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native people, and persons with disabilities. This appointment is subject to the availability of funds.

ENGLISH

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - English Language and Literature. Sir Wilfred Grenfell College invites applications for a one-year contractual position in the Department of English Language and Literature beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. A PhD or near completion required. The successful candidate will teach first-year English as well as upper level courses. The department is seeking candideles with a good grounding in World and English Drama and with a special knowledge of Shakespeare. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and culturel facilties, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Englfsh Language and Literature. Sir Wilfred Grenfell College invites applications for a tenure-track position in the Department of English Language and Literature beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. Preference will be given to candidates with a completed or nearly completed PhD and with teaching experience in a university. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. Candidates should be prepared to teach first-year English as well as upper level courses. The department is seeking candideles with a good grounding in Modern Literature and special knowledge of American Literature. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

ERGCK UNIVERSITY Department of English Language and Literature invites applications for a 9-month sessional appointment, subject to budgetary approval, beginning September 1, 1994. The successful candidate will have demonstrated scholarly and teaching competence in 16th and early 17th century English literature, and will be prepared to teach an historical survey at the Year 1 level. Applicants should have the PhD or equivalent. Grock University is committed to a positive hiring policy aimed at reducing gender imbalance in faculty; qualified women are especially encouraged to apply. Letters of application, dossiers, and three letters of reference should be sent to: Professor Kenneth M. McKay, PhD, Chair, Department of English Language and Literature, Grock University, St. Catharines, Ontario L2S 3A1. The closing date for completed applications is February 28, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ST. FRANCIS XAVIER UNIVERSITY - The Department of Englfsh expects to offer a tenure-track appointment at the rank of Assistant Professor. The primary teaching assignment will be for a full-year course in minority literature in English: Commonwealth, Post-Colonial, Canadian and American. Two other courses, including introductory literature, constitute a full teaching load. A good background in the study of Women's Literature is an asset. PhD is required. Candidates must have favourable evaluations of university level teaching experience, they must also have a record of research in minority literature. Effective date of appointment is 1 September 1994. Closing date for applications is 15 March 1994. This appointment is contingent upon funding. In accordance with Canadian Immigration Regulations, this advertisement is directed primarily to Canadian citizens and permanent residents. Both women and men are encouraged to apply. Applicants should send their Curriculum Vitae, transcripts, and three letters of reference to: Sheldon Currie, Chair of English, P.O. Box 5000, St. Francis Xavier University, Antigonish, Nova Scotia B2G 2W5.

THE UNIVERSITY OF REGINA, Department of English, invites applications for a tenure-track position at the Assistant Professor level (subject to budgetary approval) effective July 1, 1994. The successful candidate will have expertise in 19th century British fiction and contemporary critical theory. Applicants should have a PhD, teaching experience, and publications. The department offers a 4-year B.A. major, an Honours program, and a Master's degree (with thesis). Applicants should send their curriculum vitae and arrange for the forwarding of three letters of reference and undergraduate and graduate transcripts to: Professor D. de Vleger, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan S4S 0A2. The closing date for applications is March 15, 1994.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Regina is committed to employment equity.

ENVIRONMENTAL STUDIES

YORK UNIVERSITY. Faculty of Environmentel Studies. A tenure-stream position at the assistant professor level, effective July 1, 1994, subject to budgetary approval, in the area of Environmental Politics and Advocacy. The Faculty adopts a broad definition of 'environmental studies,' including natural, built, social and organizational environments. The focus of this position is on politics, social movements and advocacy in relation to environmental issues. The successful applicant will be expected to teach and advise students at the undergraduate and graduate levels, have a promising scholarly record and have proven ebility in linking practice and theory. Applicants should hold a PhD degree in a relevant field or have equivalent academic or professional experience. The Faculty expects applicants to demonstrate enthusiasm for and competence in teaching and advising students in a highly individualized program; commitment to interdisciplinary education, research, and to collegial collaboration therein; and explicit commitment to explore the relationships underlying nature and society in their research and teaching, together with appropriate uses of microcomputers will be regarded as an advantage. Letters of application should address the stated Faculty approach and include a CV and the names of three referees familiar with the applicant's academic and professional work. Applications to be received by the absolute deadline of February 28, 1994, should be sent to: David V.J. Bell, Dean, Faculty of Environmental Studies, York University, North York, Ont. M3J 1P3 (fax 416-736-5679). York University is implementing a policy of employment equity, including affirmative action for women faculty. The Faculty of Environmental Studies encourages applications from qualified people of colour, aboriginal/First Nations people, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The positions are subject to finat budgetery approval by the University.

EPIDEMIOLOGY & BIOSTATISTICS

THE UNIVERSITY OF WESTERN ONTARIO - Department of Epidemiology & Gtostlatlstics. Assistant or Associate Professor - Health Economics. At Assistant level, serious consideration will be given to applicants with a PhD (or expected in 1994), or equivalent qualification, who are expected to establish themselves as good teachers and recognized scholars in the field of Health Economics. Candidates at the Associate level must be scholars of international reputation and good teachers. Appointment will be tenure track. Duties include graduate teaching, supervision, significant research output, assistance to clinical researchers, participation in preparation of grant applications, and some administrative duties. A cross-appointment in the Department of Medicine will be available. Fully competitive salary and fringe benefits. Applicants should send their curriculum vitae and arrange for three letters of reference to: Dr. Allan Donner, Chairman, Department of Epidemiology and Biostatistics, The University of Western Ontario, London, Ontario, Canada N6A 5C1. Appointment effective July 1, 1994 but an alternate date may be arranged. Position subject to budgetary approval. Closing date for receipt of applications is February 28, 1994. Positions are subject to budget approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

FAMILY MEDICINE

McGILL UNIVERSITY - Department of Family Medicine. Applications are invited for the position of Chair, Department of Family Medicine, McGill University, Faculty of Medicine. M.D. with sound academic credentials in the field; must have strong interest in research related to the field, must have experience in educational design and execution of undergraduate and postgraduate training programs; must have proven administrative experience. Will be responsible for the entire administration of the Department of Family Medicine for maintaining and even strengthening the training programs at all clinical levels and fostering research. Salafy commensurate with qualifications and experience. Minimum appointment at the Associate Professor level. Applications should be directed to Dean Richard L. Cruess, Faculty of Medicine, McGill University, 3655 Drummond Street, Montreal, Quebec H3G 1Y6 by June 1, 1994. In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

FILM

SIMON FRASER UNIVERSITY - Film Position. The School for the Contemporary Arts at Simon Fraser University intends to make a full-time term appointment for up to two years in film production at a rank commensurate with qualifications. The appointment will be made for September 1994. The successful candidate will be an experimentel filmmaker with a body of artistic work, a demonstrated ability to teach film production at all levels, and familiarity with contemporary film theory and criticism, particularly in relation to the avant garde. The position involves teaching filmmaking at introductory and advanced levels; conducting seminars in film criticism; and supervising student films. In addition, candidates should be prepared to accept administrative responsibilities within an interdisciplinary fine and performing arts department. A letter of application, curriculum vitae, and the names of three referees should be sent to: Professor Rudolf Kornmoss, Director, School for the Contemporary Arts, Simon Fraser University, Burnaby, B.C. V5A 1S6. Telephone: (604)291-3603. Fax: (604)291-5907. Applications must be received by February 28, 1994. The availability of this position is subject to budgetery approval. This advertisement is directed to people who are eligible for employment in Canada at the time of application. Simon Fraser University is committed to an employment equity program and invites applications from all qualified persons

FORESTRY

LAKEHEAD UNIVERSITY - The School of Foreslry at Lakehead University invites applications for probationary (tenure-track) appointments in the following. 1) Forest Soils. The successful candidate will teach undergraduate courses in forest soils, forest hydrology and watershed management, give graduate instruction in forest soils, and develop a vigorous research program in his/her specialty. Applicants should hold a PhD in forest soils or a closely related discipline. Preference will be given to candidates with expertise in the relationships between forest soils and forest ecosystems. 2) Forest Wildlife/Fisheries. The successful candidate will teach undergraduate courses in forest wildlife and fisheries management, give graduate instruction, and develop a vigorous research program in his/her specialty. Applicants should hold a PhD in an appropriate discipline. Preference will be given to candidates with expertise in the ecology and management of wildlife/fish in forest ecosystems. The School of Forestry invites seeks applications for the position of Director which may be either an internal appointment or suitably qualified candidate from the Forest Soils or Forest Wildlife/Fisheries positions. The Director provides academic leadership to the School and should have a comprehensive understanding of forestry matters. In addition to some teaching responsibilities, he/she is responsible for administering, developing and representing the School both internally and externally. The School is located at the junction of the Boreal and Great Lake-St. Lawrence Forest Regions of northwestern Ontario. It is organized into three academic units, each with its own chair, offering a two-year technical undergraduate program, a four-year Baccalaureate program with a unique co-op option, and graduate programs at the Master level. The School has modern teaching and research facilities with 22 faculty and 12 technologists. Close working associates exist with the Lakehead University Centre for Northern Studies, and the Centre for Northern Forest Ecosystem Research operated on campus by the Ontario Ministry of Natural Resources. Both appointments are subject to final budgetary approval and would be effective August 1, 1994. Interested applicants should send a curriculum vitae, a statement of teaching and research interests, and the names and addresses of three referees, by March 15, 1994, to: Dr. J. Maysmith, School of Forestry, 955 Oliver Road, Lakehead University, Thunder Bay, Ontario, Canada P7B 5E1. Fax: (807)343-8116. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

FRENCH

ACADIA UNIVERSITY - The Department of French at Acadia University invites applications for a tenure-track appointment (position #1050S) at the rank of assistant professor up to Grid Step 4 beginning July 1, 1994. Preference will be given to candidates who have a PhD (or equivalent) and who have a demonstrated record of research in the area of French Canadian Literature and Cultural Studies and publications in publications in other areas of French studies will be considered as asset. Candidates must also demonstrate a clear commitment to the teaching of French as a second language at the beginning and intermediate levels and must have experience in this area. A normal teaching load will consist of two half courses at the second year level in French Canadian Literature and Culture, and four half courses in French as a second language at the beginning and intermediate level. Possibility of a half course at the third or fourth year level in an area of the candidate's choice. Native or near native oral and written competency in both French and English is required. Applicants should submit a letter of application and curriculum vitae and arrange for three letters of recommendation to be sent to: M. Balel, Chair, Selection Committee, P.O. Box 195, Department of French, Acadia University, Wolfville, N.S. B0P 1X0. Acadia University reserves the right not to fill this position. In accordance with Canada Immigration regulations, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer. The closing date for applications is March 1, 1994

ACADIA UNIVERSITY - Le Département de l'anguis de l'Université Acadia sollicite des candidatures pour un poste pouvant conduire à la permanence (poste no. 1050S), au rang 4 de l'échelle de professeur-e adjoint-e. Entrée en fonctions, 1er juillet, 1994. La préférence sera accordée aux candidats et candidates en possession d'un doctorat (ou équivalent) et qui ont des publications dans les domaines littéraires et culturels canadiens français. Une expertise et des publications dans d'autres domaines des études françaises constitueront un atout. Les candidat-e-s devront aussi enseigner des cours de français langue seconde aux niveaux débutant et intermédiaire et être expérimenté-e-s en ce domaine. A cet égard, la préférence sera accordée aux candidat-e-s ayant plusieurs années d'expérience dans l'enseignement du français langue seconde. Les cours consisteront normalement en deux demi-cours au niveau de la deuxième année en littérature en culture canadiennes françaises, ainsi que quatre demi-cours de français langue seconde aux niveaux débutant et intermédiaire. Un demi-cours au niveau de la troisième ou quatrième année pourra être enseigné dans un autre domaine. La maîtrise du français écrit et oral est exigée. Une lettre de candidature sa référant spécifiquement au numéro de poste (mentionné ci-dessus) et accompagnée d'un curriculum vitae détaillé, ainsi que des noms de trois référents devra parvenir à Michel Balel, Président, Comité de Sélection, B.P. 195, Université Acadia, Wolfville, Nouvelle-Ecosse, B0P 1X0. L'Université Acadia se réserve le droit de ne pas combler ce poste. Selon les règlements de la loi canadienne sur l'immigration, cette annonce est destinée en premier lieu aux citoyens canadiens et aux résidents permanents. L'Université Acadia applique une politique d'équité en matière d'emploi. Date de clôture du concours: 1 mars, 1994

GEOGRAPHY

TRENT UNIVERSITY: Pending budgetary approval, the Department of Geography invites applications for the following position: A ten-month limited-term appointment in human geography commencing on September 1, 1994. Teaching responsibilities will include the equivalent of two full courses from among the following half-courses, plus supervision of undergreduate theses: Introductory human geography, recreation geography methods, historical geography, introductory urban geography, settlement geography, advanced urban geography, the urban-rural fringe, philosophy of geography, field course in geography, and other tasks. Candidates should be experienced in field research with a willingness to include field instruction in courses. Familiarity with the North would be an asset. The appointment will be at the Lecturer or Assistant Professor level, depending on qualifications and experience. In accordance with Canadien immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Trent University is an employment equity employer and especially invites candidacies from women, aboriginal people, visible minorities, and disabled persons. Trent University has a policy which restricts smoking in certain locations. Applicants should have a PhD or be near completion and have undergraduate teaching experience. Letters of application should be sent by February 28, 1994 to Professor F.M. Helaimer, Chair, Department of Geography, Trent University, Box 4800, Peterborough, Ontario, Canada K9J 7B8, (FAX: 705-748-1209). Applicants must also arrange to have their official university transcripts and three letters of reference forwarded to that address by that date.

ALGOMA UNIVERSITY COLLEGE - The Department of Geography at Algoma University College invites applications to a tenure-stream position beginning July 1, 1994. The appointment will be made in Human Geography, with preference being given to candidates specializing in economic and social/cultural topics and with the ability to teach in one or more regional fields. This small department has a strong reputation for quality teaching. Special consideration will be given to candidates with a mixture of research and teaching experience, a strong commitment to undergraduate teaching and the potential for interactions with colleagues. The appointment is subject to final budgetary approval. Candidates must have a complete PhD degree. In conformance with Immigration Canada requirements, priority will be given to Canadian citizens and permanent residents. Algoma University College encourages applications from qualified women and men, members

ISLAMIC STUDIES

Applications are invited for a tenure-track position at the assistant professor level to teach and to conduct and direct research in Islamic philosophy and theology. Must be able to lead graduate seminars based upon original source materials. Must also be able and willing to teach one or more of the following languages: Arabic, Persian, Turkish, Urdu or Bahasa Indonesia. Ph.D. required. Appointment will begin September 1, 1994. Send responses to **A. Uner Turgay, Director, Institute of Islamic Studies, McGill University, 3485 McTavish Street, Montreal, Quebec, Canada H3A 1Y1.** Replies should include curriculum vitae and at least three letters of recommendation sent separately, all to reach Montreal on or before **March 15, 1994.** The position is subject to availability of funds. This advertisement is directed in the first instance to Canadian citizens and landed immigrants in Canada. McGill University is committed to equity in employment.

OKANAGAN UNIVERSITY COLLEGE

DIRECTOR OF NURSING

Kelowna, British Columbia

Okanagan University College requires a dynamic leader in the field of nursing education to direct the Bachelor of Science in Nursing and Diploma Nursing programs. As a key participant in the Health Division's management team and reporting to the Dean, Division of Health Programs, the successful applicant must have a coherent vision of the future for nursing and nursing education, and be able to work cooperatively with the professional community, faculty, and the universities and colleges to express that vision. A demonstrated record of excellence in teaching, effective planning and management, and curriculum development, as well as an appreciation of scholarly work is also required.

The University College began implementing a new undergraduate nursing curriculum in September 1992. Students may choose from three options: diploma completion, degree completion, and degree completion for registered nurses. The curriculum was developed collaboratively with four colleges and the University of Victoria and is designed to have a health promotional focus preparing the practitioner to meet the changing health care needs of Canedian society and the changing role of the nurse. In so doing, the curriculum encompasses the empirical, phenomenological and critical paradigms.

Okanagan University College is a comprehensive institution serving over 7,000 students through a broad range of developmental, vocational, career, technology, university degree and progressional programs.

Duties will include recruiting and evaluating faculty, facilitating scholarly work, program planning and budgeting, liaising with outside agencies, directing curriculum development, coordinating the diploma nursing and the BSN programs, and teaching.

A doctorate in nursing or equivalent preperation is required (substantial progress towards a doctorate will be considered), manegement experience, post-secondary teaching experience, and excellent interpersonal and communication skills are required.

This is a continuing appointment, subject to budgetary approval, effective **August 22, 1994 (atart date negotiable).** Salary is $62,465 to $68,870 per annum. Salery and working conditions are governed by the Policy for Administrative Staff.

Please submit a curriculum vitae and the names of three referees **quoting Competition Number 01ADM94 by April 30, 1994 to: Personnel Office, Okanagan University College, 1000 KLO Road, Kelowne, B.C. V1Y 4X8.**

The University of Manitoba

Faculty of Management

POSITIONS IN ACTUARIAL SCIENCE

The Warren Centre for Actuarial Studies and Research in the Faculty of Management invites applications for two tenure-track positions beginning July 1, 1994. Appointments are available at the rank of Assistant, Associate or Full Professor. All applications must be received by **February 28, 1994.** Duties include teaching, supervision of students, university and professional service and research. These appointments are subject to the availability of funds.

Professional accreditation in an actuarial association is required of all applicants. Fellowship in the Canadian Institute of Acluaries is highly desirable. Candidates appointed at the level of Assistant Professor must have a Ph.D. in actuarial science or a closely related area at the time of the appointment. Candidates appointed at the level of Associate or Full Professor must have an extensive research record in actuarial science. Evidence of teaching proficiency is required of all candidates. Industrial experience is also an asset.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. In accordance with Canadian immigration requirements, priority consideration will be given to Canadian citizens and permanent residents.

Please submit a curriculum vitae and arrange for three letters of reference to be sent to: **Dr. Jerry Gray, Associate Dean, Faculty of Management, University of Manitoba, 181 Freedman Crescent, Winnipeg, Manitoba, Canada, R3T 5V4.**

of visible minorities, native peoples, and persons with disabilities. This position may be filled as soon as a qualified applicant is found. Applicants should send a curriculum vitae, statement of teaching experience and goals, and three letters of recommendation to Dean J. Gibson, Algoma University College, 1520 Queen Street East, Sault Ste. Marie, Ontario P6A 2G4.

UNIVERSITY OF WATERLOO - Applications are invited for a tenure track position in Physical Geography at the rank of Assistant Professor. The successful applicant will be required to teach a large introductory class and advanced classes in an area(s) of expertise. Preference will be shown for candidates interested in a program of field research in fluvial geomorphology or hydrology. Other areas of interest might include GIS, environmental planning and resource management. The Department is part of the Faculty of Environmental Studies, which includes a School of Architecture, a School or Urban and Regional Planning and a Department of Environment and Resource Studies: it encourages instruction and research relevant to current environmental issues. Geography programs include an undergraduate general degree though either regular or corresponding studies, an Honours degree through either regular or co-operative studies, and graduate degrees at the Masters and Doctoral levels. Applications should be sent to Dr. A.G. (Sandy) McLellan, Department of Geography, University of Waterloo, Waterloo, Ontario N2L 3G1 and should be mailed to arrive no later than April 30, 1994. Applicants should arrange for three referees to submit letters of support directly to Waterloo by the same date. The appointment is effective September 1, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. This appointment is subject to the availability of funds.

GERMAN

THE UNIVERSITY OF NEW BRUNSWICK - Applications are invited for a probationary (tenure-track) position in German to commence July 1, 1994. The appointment will be at the assistant professor level. A completed PhD, native or near-native fluency, and demonstrated research potential are required. Experience in, and commitment to, teaching are essential. The Department offers undergraduate and graduate (MA) courses in German language, literature, linguistics and translation. The candidate will be responsible for teaching language courses at all levels, and literature courses in general. A curriculum vitae, copies of publications, and the names of three referees should be sent to Professor S. Dickson, Chair, Department of German and Russian, University of New Brunswick, P.O. Box 4400, Fredericton, N.B. E3B 5A3, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity. Applications must be received by March 1, 1994.

UNIVERSITY OF WATERLOO - The Department of Germanic and Slavic Languages and Literature invites applications for a full-time tenure-track appointment at the rank of Assistant Professor. The appointment will begin July 1, 1994 (subject to budget approval). The successful candidate must have a PhD by the time of appointment, strong research interest and potential, and interest in undergraduate and graduate language and literature teaching. Applicants will be expected to be familiar with current approaches to literary theory and to incorporate them into their teaching. They should be specialists in contemporary literature and/or 19th century literature. The 1993-94 salary floor for Assistant Professors is $39,032. Closing date for applications is Feb. 28, 1994. Send résumés to Dr. Manfred Richter, Chair, Department of Germanic and Slavic Languages and Literatures, University of Waterloo, Waterloo, Ontario N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

HISTORY

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Department of History. Subject to budgetary approval, applications are invited for five teaching term appointments (Leave replacements) in the Department of History, Memorial University of Newfoundland. The expected vacancies will be in the areas of Modern European, Canadian Economic, Twentieth Century World, Irish, and Military History. Successful candidates may also be asked to teach one of the department's Introductory to History courses. The deadline for applications is 1 March 1994. Send curriculum vitae and names of references to: Dr. A.A. den Otter, Professor and Head, Department of History, Memorial University of Newfoundland, St. John's, NF A1C 5S7. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Memorial University of Newfoundland is committed to employment equity.

UNIVERSITY OF OTTAWA - 1. The Department of History invites applications for a 12 month sessional position in Canadian History. Teaching to include Canadian History survey, labour, 20th century Ontario, historiography and methodology. 2. Starting date: July 1st, 1994. 3. Requirements: PhD, teaching experience preferred, publications and bilingualism (French-English) an asset. Language of instruction: English. 4. Rank: Assistant Professor. 5. Applicants should submit a curriculum vitae and arrange for three letters of reference to be sent to Chairperson, Department of History, University of Ottawa, Ottawa, ON K1N 6N5. 6. Deadline for applications: March 15, 1994. 7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Employment equity is University policy. The University strongly encourages applications from women.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - History. Sir Wilfred Grenfell College invites applications for a one-year sabbatical replacement position in the Department of History beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. PhD or near completion required. The successful candidate will teach two sections of a first-year survey course in the history of Western Civilization from 1300 to the present, as well as a survey course beyond first year in American History, from the colonial period to the present. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

TRENT UNIVERSITY - The Department of History, Trent University invites applications for two (2) 10 month limited term appointments in British/European History commencing August 1, 1994. One position is subject to budgetary approval. Both positions involve participation in a team-taught first year European survey course. In addition, the ability to teach in at least one of the following four areas is required: modern British History, British/European women's history, medieval History, or early modern Europe. The positions are at the Assistant Professor level, for which a PhD is required, applicants who are near completion of a PhD thesis may be appointed at the rank of Lecturer. For 1994-95, the salary at the floor of the Assistant Professor rank is $41,816 per annum. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Trent University is an Employment Equity Employer and especially invites candidates from women, aboriginal peoples, visible minorities and disabled persons. Applications, including a c.v., and the names of three persons who have been asked to write letters of reference on behalf of the applicant, should be sent to Professor Joan Sangster, Chair, Department of History, Trent University, Peterborough, ON K9J 7B8 by February 28, 1994.

UNIVERSITY OF WATERLOO - History. Applications are invited for a tenure track position at the Assistant Professor level in Twentieth Century Canadian Political History. Candidates must have a PhD and a strong commitment to undergraduate teaching. Ability to teach in a secondary field is desirable. Salary negotiable. Appointment effective July 1, 1994. Closing date for application is February 28, 1994. Applicants should send a curriculum vitae and have three referees send letters to Dr. David Davies, Chair, Department of History, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1; FAX number: 519-746-2658. It is the intention of the University of Waterloo to fill its vacancies with recent PhD graduates appointed as Assistant Professors wherever possible. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. This appointment is subject to the availability of funds.

WILFRID LAURIER UNIVERSITY - The Department of History at Wilfrid Laurier University invites applications for a tenure-track position at the rank of Assistant or Associate Professor in modern European world history effective July 1, 1994. The Department is particularly interested in individuals able to teach an introductory course in World Civilizations, as well as courses in Modern European history. The appointment is subject to final budgetary approval. Applicants must hold the PhD and show evidence of excellence at teaching and research. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Wilfrid Laurier University encourages applications from qualified women and men, members of visible minorities, aboriginal people and the disabled. Applications and letters from at least three referees should be sent to Terry Copp, Chair, Department of History, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. The deadline for applications is 28 February 1994.

HISTORY OF SCIENCE

UNIVERSITY OF TORONTO - The Institute for the History and Philosophy of Science and Technology, University of Toronto, invites applications for a full time tenure stream position at the rank of Associate or senior Assistant Professor in the history of physics and the exact sciences, beginning 1 July 1994 - subject to budgetary approval. The Institute has M.A. and PhD programs, as well as undergraduate programs, and is also a centre for research. Candidates must be qualified to undertake graduate faculty responsibilities including graduate seminars and supervision of doctoral dissertations, to teach undergraduates, and to conduct their own research. They should have proven excellence in research as demonstrated by publication, and in teaching. The salary range for Associate Professors begins at $46,800. Applications should be sent to the Chair, Search Committee, Institute for the History and Philosophy of Science and Technology, Room 316, Victoria College, 73 Queen's Park Cres. E., University of Toronto, Toronto ON M5S 1K7. Applicants should enclose a c.v., the names and addresses of three referees, copies of recent major publications, and a brief account of current research. Closing date 1 March 1994. This advertisement, in accordance with Canadian immigration requirements, is directed to Canadian citizens and permanent residents of Canada. In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities.

THE UNIVERSITY OF KING'S COLLEGE invites applications for a tenure-track appointment in Contemporary Studies at the rank of Assistant Professor, commencing July 1, 1994. The successful candidate will have a PhD (or be near completion) and strong teaching and research interests in the history or philosophy of science. The candidate will be qualified to create new undergraduate courses and have a demonstrated ability to teach in an interdisciplinary programme devoted to contemporary European and North American culture. Applications, including a curriculum vitae and three letters of reference, should be sent to: Kenneth Kierans, Contemporary Studies Programme, University of King's College, Halifax, NS B3H 2A1. Closing date for applications: March 15, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of King's College is an equal opportunity employer.

ICELANDIC-CANADIAN STUDIES

UNIVERSITY OF MANITOBA invites applications for a 2 year contingent position in Icelandic-Canadian Studies. The position will run September 1, 1994 - August 31, 1996 (with a possibility of extension to August 31, 1997 contingent on sufficient enrolment and budgetary availability). Applicants must hold a PhD degree in Icelandic, or have completed all requirements but the thesis. Applicants must show commitment to teaching and scholarly research. Specialization is in the area of modern Icelandic. Evidence of successful teaching experience, and a commitment to advance Icelandic-Canadian Studies during the tenure of the position. Teaching experience is preferred. Native fluency in Icelandic as well as a good command of English is required. The position will be at the rank of Assistant Professor if the successful candidate has a completed PhD and at the rank of Lecturer without a PhD. The successful candidate will be expected to participate in both University governance through committee membership and community service through outreach activities. Salary will be commensurate with qualifications and experience, but will not be less than the floor for the rank, i.e. Assistant: $34,682; Lecturer: $27,101 (both salaries are now under review). The University of Manitoba encourages applications from qualified women and men, including visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke free environment, save for specially designated areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications accompanied by a curriculum vitae and two letters of reference should be sent to Kirsten Wolf, Chair of the Search Committee, Department of Icelandic, University of Manitoba, 372 University College, Winnipeg, Manitoba, Canada R3T 2M8. The closing date for applications is March 1, 1994.

JAPANESE

SIMON FRASER UNIVERSITY invites applications for a tenure track position in Japanese Studies at the Assistant Professor level, to begin September, 1994. This post has been established to further the development of an "Asia-Canada Program" at Simon Fraser, which will draw together resources across the University to focus on contemporary interactions across the Pacific. It is expected that the position will be a joint appointment, with teaching obligations in an established department within the Faculty of Arts, and both teaching and program development responsibilities in the new program. Applicants should have strong research interests in at least one of the following areas and teaching competence in more than one: contemporary Japanese society and politics; Japan within the Asian political and cultural context; Japanese-Canadian relations; and the Japanese-Canadian experience. This position is subject to final budgetary approval. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be addressed to Prof. Andrea Lebowitz, Associate Dean of Arts, Simon Fraser University, Burnaby, B.C., V5A 1S6, and should be received before March 30, 1994.

SIMON FRASER UNIVERSITY invites applications for a lecturer in Japanese language, to begin September, 1994. Responsibilities of the position will include teaching existing Japanese language courses, and developing courses in Japanese appropriate to a new "Asia-Canada Program" at Simon Fraser, which will draw together resources across the University to focus on contemporary interactions across the Pacific. Applicants should have successful experience in teaching Japanese at introductory and intermediate levels, and knowledge of contemporary language pedagogy. Experience with computer-assisted language instruction would be an asset. This position is subject to final budgetary approval. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be addressed to Prof. Andrea Lebowitz, Associate Dean of Arts, Simon Fraser University, Burnaby, B.C., V5A 1S6, and should be received before March 30, 1994.

JAZZ STUDIES

McGILL UNIVERSITY - The Department of Performance of the Faculty of Music, McGill University, announces a tenure-track appointment in Jazz Studies beginning September 1, 1994. Salary commensurate with experience. Applicants should have extensive professional performing experience, a substantial portfolio of compositions and arrangements, and an outstanding teaching record at the university level. A Master's degree is required. Duties would include teaching courses in the jazz area such as: Jazz Arranging and Jazz Orchestration; supervision of graduate students; directing for and possibly directing jazz ensembles. The ability to teach an instrument, preferably trombone or bass is required. The successful applicant will be expected to maintain and develop his/her professional activities. Applicants should include a curriculum vitae and arrange to have three letters of recommendation sent to: Professor Ewan Edwards, Chairman, Department of Performance, Faculty of Music, McGill University, 555 Sherbrooke Street West, Montreal, Quebec H3A 1E3 Canada. Applications must be received by March 15, 1994. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. McGill University is committed to equity in employment.

KINESIOLOGY

UNIVERSITY OF WATERLOO - Department of Kinesiology. The Faculty of Applied Health Sciences invites applications for a Research Chair in Work Site Illness and Injury Prevention. In conjunction with a large manufacturer, problems of return to work of injured employees is being developed and a program emphasizing understanding and reduction of risk of musculoskeletal injuries. The overall aim is to address and help resolve issues of attendance, a concern to many businesses and industries. The incumbent will be responsible for leading the project, playing a major role in goal setting, designing and conducting studies in at least one part of the research program and coordinating studies outside his/her area of expertise securing funding to augment existing financing and, generally, taking on the responsibility of project management. The ideal candidate will have a background in occupational medicine, or in one of the following areas, occupational biomechanics, occupational psychology, physical ergonomics, occupational epidemiology. She/he should be able to demonstrate success in prevention of occupational injury or illness, and/or treatment, and/or return to work of the injured employee. He/she will also have experience in running a large research program in an industrial setting. Depending upon academic qualifications, the appointment may be tenure track at the associate or full professor level. Applicants with substantial clinical research background but little or no academic experience would be considered for a definite term position (with possibility of renewal) at the rank of Associate or Full Research Professor. Position is in place for a five year period. Effective date of appointment is May 1994 or as soon thereafter as possible. An application should consist of a CV plus three letters of reference sent directly from referees. In accordance with the Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages application from qualified women and men, members of visible minorities, native peoples, and persons with disabilities. All appointments are subject to the availability of funds. Direct applications to Dr. R.W. Norman, Dean, Applied Health Sciences, Burt Matthews Hall, University of Waterloo, Waterloo, Ontario N2L 3G1.

LANDSCAPE ARCHITECTURE

THE UNIVERSITY OF BRITISH COLUMBIA Landscape Architecture Program invites applications for a tenure-track position as Assistant Professor of Landscape Architecture beginning July 1, 1994. Appointment may be considered at a higher rank for a woman with exceptional qualifications. The University expects successful candidates to teach graduate and undergraduate students, pursue creative and/or scholarly activity, and serve the community. Teaching responsibilities will include design studios and lecture

Wilfrid Laurier University

FACULTY OF SOCIAL WORK

Applications are invited for a tenure stream appointment at the associate or full professor level to begin July 1, 1994. The successful applicant will be expected to teach in both the doctoral and master's programs. Candidates should have a completed doctorate and a national or international reputation in research and publication.

Applicants are invited to send a curriculum vitae and the names and addresses of three referees to **Dr. Francis J. Turner, Dean, Faculty of Social Work, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario N2L 3C5.** Interested individuals are encouraged to apply by **March 11, 1994.** The University welcomes applications from qualified women and men.

The University provides a smoke-free environment. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian Citizens and permanent residents of Canada.

SCHOOL PRINCIPAL

Trafalgar School for Girls, a leading independent secondary day school located in downtown Montreal, is seeking a new Principal.

Building on its tradition of excellence, the school aims to provide the best possible educational opportunities for girls in preparation for university studies. A sound academic curriculum is provided in the arts, sciences, and computer technology and particular emphasis is placed on developing fluency in English and French. Extracurricular cultural and athletic activities are important parts of the school life. The school tries to instill in its students high standards of work, organization of time, study skills, self-confidence and responsibility.

Trafalgar has an enrolment of 281 students, a faculty of 35 and support staff of 6. The Principal is responsible for the professional leadership and the academic and administrative direction of the school. The Principal reports to the Board of Governors and is an ex officio member of the Board and of all Board Committees.

Trafalgar School is seeking an innovative leader and successful teacher with good communication skills and proven senior-level administrative abilities. Knowledgeable about curriculum, faculty development and evaluation, the ideal candidate will be bilingual and have a high sense of integrity, a warmth of personality and a rapport with young people.

In accordance with Canadian immigration requirements, this advertisement is directed to people who are legally entitled to work in Canada. Please reply in confidence to:

The Search Committee
Trafalgar School for Girls
1130 Sherbrooke Street West, Suite 1300
Montreal, Quebec H3A 2M8

Trafalgar School for Girls
established 1907

University of Alberta
Edmonton

Professor and Chair

Department of Medical Genetics

The newly created Department of Medical Genetics in the Faculty of Medicine is searching for an internationally recognized geneticist with an MD and/or PhD to serve as Professor and Chair. Membership of the Canadian College of Medical Genetics and/or the American College of Medical Genetics is preferred. Individuals specializing in gene therapy, molecular basis of disease, or population and quantitative genetics are of special interest.

The chair will be responsible for the academic programs, teaching and research activities of the new department and will work closely with the Alberta Hereditary Diseases Program. An MSc and PhD program will be in place in cooperation with the Program in Genetics in the Department of Biological Sciences.

The Department of Medical Genetics will occupy excellent research space within the Heritage Medical Research Building and the incumbent will have the opportunity to make several new appointments through competitive peer reviewed scholarship programs.

Deadline for applications: March 31, 1994.

Interested individuals should send their curriculum vitae and the names of three references to:

Dr. Douglas R. Wilson, Dean
Faculty of Medicine
2J2.00 Walter Mackenzie Health Sciences Centre
Edmonton, Alberta
T6G 2R7

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

courses in the core curriculum. An advanced degree in Landscape Architecture and proven ability in research, and/or creative practice is expected. The Landscape Architecture Program offers a design studio oriented Undergraduate degree and a research based Graduate degree. Our curriculum reflects the faculty belief that the design of sites is at the core of our discipline's mission. Consequently, courses that explore how natural and cultural processes are interpreted and find form in designed sites are critical to the success of our studio instruction. Candidates should explain how their professional, creative, and scholarly activity outside the design studio can foster such creative and critical exchange inside the studio. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The salary will be competitive and commensurate with experience. This position may include a one third appointment with the Department of Forest Resources Management. All University openings are subject to final budgetary approval. Applications received by February 28, 1994 will be assured consideration; however, applications will be considered until the position is filled. Please send a letter of interest, a curriculum vitae, and the names, addresses and telephone numbers of three referees to the Search Committee, c/o: Patrick M. Condon, Director and Associate Professor, Landscape Architecture Program, University of British Columbia, #248, 2357 Main Mall, Vancouver, British Columbia V6T 1Z4

LATIN AMERICAN STUDIES

YORK UNIVERSITY. Faculty of Arts. Division of Humanities. A tenure-stream position in the field of Latin American or Caribbean studies, to commence July 1, 1994. It is expected that the appointment will be at the assistant professor level, however, rank and salary will be commensurate with qualifications and experience. This appointment is subject to University budgetary approval. Prospective candidates should have the qualifications to teach and to conduct research in Latin American or Caribbean culture and society, preferably with a focus on colonial and post-colonial literatures and cultures. Applicants should have the appropriate scholarly strengths to teach introductory and advanced courses in the Latin American and Caribbean Studies Programme and, more broadly, in Humanities interdisciplinary and cross-cultural courses from first- to fourth-years. Interdisciplinary interests in religion, literature and politics would be desirable. Duties may include teaching in the Faculty of Graduate Studies. The successful applicant will be required to develop a programme of productive research. A PhD or equivalent is essential. Letters of application, including CV, should be sent to: Prof. Margo Gewurtz, Chair, Division of Humanities, Faculty of Arts, Rm. 208 Vanier College, York University, North York, Ont. M3J 1P3. Candidates should arrange for letter of recommendation from three referees to be sent directly to the Chair as above. Deadline for applications is March 1, 1994. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SIMON FRASER UNIVERSITY - The Department of Spanish and Latin American Studies is seeking applications for a limited-term position at the Assistant or Associate Professor level commencing September 1, 1994, until April 30th 1995 (8 months). Latin American Studies at S.F.U. integrates diverse disciplines of the Humanities and Social Sciences. The academic backgrounds of its members reflect the strong cross-disciplinary approach adopted in teaching and research. Area of Specialization: Political Economy and Economics. Regional Focus: Brazil preferred. Applicants must hold a PhD in the specified area and a strong commitment to research, with a demonstrable interdisciplinary orientation to Latin American issues, and with substantive interests in at least two of the following: urban, industrial, labor, agricultural or environmental problems, gender, ethnicity; preferably with a geographical focus on Brazil. To be successful candidate will be expected to teach 3 undergraduate courses and 1 graduate course (2 courses per semester). Application deadline: March 31, 1994. Salary commensurate with qualifications and experience. Please address applications, including c.v., and three letters of recommendation to: Antonio Gomez-Monana, Chair, Spanish and Latin American Studies, Simon Fraser University, Burnaby, British Columbia, Canada V5A 1S6, Fax (604)291-5950. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to those individuals entitled to work in Canada. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. This position is subject to budgetary approval.

LEISURE STUDIES

CONCORDIA UNIVERSITY - Faculty of Arts and Science. Term Appointment, Therapeutic Recreation, Assistant Professor/Lecturer. Position: Two year term appointment to teach and advise in the Therapeutic Recreation specialization in the Leisure Studies programme beginning August 1994. Qualifications: Doctorate degree preferred. Field and teaching experience desirable. Teach courses in at least two of the following areas: Introduction to Therapeutic Recreation, Therapeutic Recreation Programming, Recreation and Special Populations, Leisure Counselling, and Leisure Education. Salary and rank commensurate with qualifications. Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing Date: February 28, 1994. Applicants should send a curriculum vitae and arrange for three letters of reference to be sent to: Dr. Nathaly Gagnon, Director, Leisure Studies, Concordia University, 7141 Sherbrooke Street W., Montreal, Quebec H4B 1R6

CONCORDIA UNIVERSITY - Faculty of Arts and Science. Term Appointment, Leisure Studies, Assistant Professor/Lecturer. Position: Two year term appointment to teach and advise in the Leisure Studies programme beginning August 1994. Qualifications: Doctorate degree preferred. Field and teaching experience desirable. Teach courses in at least two of the following areas: Leisure and Contemporary Society, Principles of Leisure Services, Leisure Education, Leisure Service Administration. Salary and rank commensurate with qualifications. Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing Date: February 28, 1994. Applicants should send a curriculum vitae and arrange for three letters of reference to be sent to: Dr. Nathaly Gagnon, Director, Leisure Studies, Concordia University, 7141 Sherbrooke West W., Montreal, Quebec H4B 1R6

LIBRARY

CONCORDIA UNIVERSITY - Library Studies Programme. Applications are invited for a limited term appointment (August 1, 1994 to May 31, 1995) at the Lecturer or Assistant Professor level. Requirements include a MLIS or equivalent from an ALA accredited library school. Expertise in cataloguing using AACR II Revised, Sears, Dewey, Library of Congress Subject Headings, Library of Congress Classification, MARC format and the application of automation to this process is required. Duties will include teaching at the graduate and undergraduate levels and planning a direction for the cataloguing component of the curriculum. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Concordia University is committed to employment equity and encourages applications from women, aboriginal peoples, visual minorities and disabled persons. Applicants should send their curriculum vitae and the names of three references to Director, Library Studies Programme, Concordia University, 7141 Sherbrooke St. West, Montreal, Quebec H4B 1R6

LINGUISTICS

UNIVERSITY OF MANITOBA - The Linguistics Department at the University of Manitoba invites applications for a full-time sabbatical appointment 1994-95 (1 September to 31 May), subject to budgetary approval, at the rank of Assistant Professor and with salary to depend on qualifications and experience. Teaching duties and MA/PhD supervision will be concentrated in, but not limited to, the core areas of syntactic analysis, syntactic theory and semantics. The ideal candidate will be able to demonstrate a commitment to field research in one of the Indigenous languages of North America. The completed doctoral degree and demonstrated excellence in research and teaching in the area of specialisation (including both formal and typological approaches and in-depth familiarity, both analytical and practical, in a non-Indoeuropean language as well as substantial field research experience in a language other than the applicant's own) are required. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. Priority consideration will be given to Canadian citizens and permanent residents. Further details may be obtained by e-mail (LINGDPT@CCM.UMANITOBA.CA) or fax (204/275-5781). Applications (including curriculum vitae, diploma, preprints, etc.) and three letters of reference should be sent to reach the Department by February 28, 1994 and should be addressed to: H.C. Wolfart, Professor and Head, Linguistics Department, University of Manitoba, 514 Fletcher Argue Building, 28 Trueman Walk, Winnipeg, Manitoba R3T 5V5.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - The Linguistics Department, Memorial University of Newfoundland, is seeking to make a tenure-track appointment in theoretical linguistics at the rank of Assistant or Associate Professor, effective 1 September 1994, subject to budgetary approval. Qualifications: PhD, a strong record of research publications and a demonstrated record of effective teaching. The department is particularly interested in applications from candidates with research interests and accomplishments in phonology or syntax. Deadline for receipt of applications: 1 March 1994. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. A letter of application, curriculum vitae, supporting documents, and letters from three referees should be sent to Dr. J. Black, Head, Department of Linguistics, Memorial University of Newfoundland, St. John's, NF A1B 3X9, Canada. Memorial University is committed to employment equity for women, Native people and the disabled.

MANAGEMENT

SAINT MARY'S UNIVERSITY - Business Policy/Strategy. The Department of Management of Saint Mary's University expects to be able to make a tenure-track appointment effective July 1, 1994. Salary to start September 1, 1994. The appointment is subject to budgetary approval. **Responsibilities** will include teaching at undergraduate and graduate levels and pursuit of an active research program. Rank is open. Minimum requirements are a PhD, teaching experience and research performance appropriate to the rank sought. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University encourages applications from women, aboriginal peoples, visible minorities and people with disabilities. Applicants should forward a curriculum vitae and letter of application to: Chair, Selection Committee, Department of Management, Saint Mary's University, Halifax, Nova Scotia B3H 3C3. Applications will be accepted until position is filled.

SAINT MARY'S UNIVERSITY - Entrepreneurship/Small Business. The Department of Management of Saint Mary's University expects to be able to make a tenure-track and/or a sabbatical replacement appointment in Entrepreneurship/Small Business to start September 1, 1994. The appointment is subject to budgetary approval. Responsibilities will include teaching at undergraduate and graduate levels, pursuit of an active research program and participation in the administration of a recently established co-op major in Entrepreneurship/Small Business. Rank is open. Minimum requirements are a PhD, teaching experience and research performance appropriate to the rank sought. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University encourages applications from women, aboriginal peoples, visible minorities and people with disabilities. Applicants should forward a curriculum vitae and letter of application to: Chair, Selection Committee, Department of Management, Saint Mary's University, Halifax, Nova Scotia B3H 3C3. Applications will be accepted until position is filled.

SAINT MARY'S UNIVERSITY - Organizational Behaviour. The Department of Management of Saint Mary's University expects to be able to make a tenure-track appointment in Organizational Behaviour. The position will be effective September 1, 1994 subject to budgetary approval. Responsibilities will include teaching at undergraduate and graduate levels and pursuit of an active research program. *Rank is open. Minimum requirements are a PhD, teaching experience and research performance appropriate to the rank sought.* In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University encourages applications from women, aboriginal peoples, visible minorities and people with disabilities. Applicants should forward a curriculum vitae and letter of application to: Chair, Selection Committee, Department of Management, Saint Mary's University, Halifax, Nova Scotia B3H 3C3. Applications will be accepted until position is filled.

MARKETING

SAINT MARY'S UNIVERSITY - The Department of Marketing at Saint Mary's University invites applications for a 9-month term position teaching Introductory Marketing with the possibility of a tenure-track appointment in Teaching Industrial Marketing, Channels of Distribution, and other upper-level courses. For the term appointment, an MBA with appropriate experience is the minimum requirement. Applicants with an appropriate PhD may be considered for the tenure-track appointment. Position is effective September 1, 1994. Salary is commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Saint Mary's University encourages applications from women, aboriginal people, visible minorities and people with disabilities. Applications, curriculum vitae, university transcripts and letters of reference from three referees should be forwarded to: Dr. Lloyd Rieber, Department of Marketing, Saint Mary's University, Halifax, Nova Scotia B3H 3C3

MATHEMATICS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Mathematics. Sir Wilfred Grenfell College invites applications for a one-year replacement position in the Department of Mathematics beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. PhD or near completion preferred. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6245. Memorial University is committed to employment equity. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

UNIVERSITY OF SASKATCHEWAN - Applications are invited for a one-year position commencing July 1, 1994 at the level of Assistant Professor in Geometry or Applied Mathematics. Applicants should possess a demonstrated excellence in both research and teaching. In Geometry, particular interest in the department lies in: algebraic geometry, differential geometry, symplectic geometry, gauge theory, global analysis (geometrical aspects). In Applied Mathematics, areas of particular interest are: nonlinear P.D.E. with connections to Lie theory, classical mechanics, statistical physics and applied combinatorics, quantum theory. Candidates will possess a PhD and preferably some postdoctoral experience. In order to ensure full consideration, applications should be received by February 28, 1994 and will include i) reference to this position (one-year), ii) a current curriculum vitae, iii) three confidential letters of recommendation directly from the referees, send to: J.R. Martin, Head, Department of Mathematics and Statistics, University of Saskatchewan, Saskatoon, Canada S7N 0W0. In accordance with Canadian immigration requirements, priority will be given to fully qualified Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity. We especially invite applications from women, visible minorities, persons with disabilities, and persons of aboriginal ancestry

MATHEMATICS & COMPUTER SCIENCE

BRANDON UNIVERSITY - Department of Mathematics and Computer Science. Applications are invited for one twelve month limited term position starting August 1, 1994. There is a very strong possibility that this position will be made permanent. Applicants should have a PhD in some area of Computer Science, although candidates with a Master's degree and teaching experience will also be considered. The appointment will be at the Lecturer, Assistant or Associate Professor level, depending on experience. Previous experience may qualify the successful applicant for additional salary increments. Presently, the teaching load is three undergraduate courses per term. The department is active in research in several different areas of Mathematics and Computer Science. Preference will be given to applicants who can teach either (i) operating systems, computer communications systems, software engineering, graphical user interfaces, and introductory computer science, or (ii) data bases, systems analysis and management information systems, data structures and programming, and introductory computer science. Applications, together with a current C.V. and at least three letters of reference, should be sent as soon as possible to: Dr. J.G. Williams, Chair, Department of Mathematics and Computer Science, Brandon University, Brandon, Manitoba R7A 6A9; (williams@Brandonu.ca). In accordance with Canadian Immigration Regulations, this advertisement is directed primarily to Canadian Citizens and permanent residents. Both women and men are encouraged to apply. Closing date: As soon as position is filled.

MATHEMATICS & STATISTICS

ACADIA UNIVERSITY - Department of Mathematics & Statistics. Applications are invited for a 24-month contractually limited appointment at the Assistant Professor rank, starting July 1, 1994. PhD in Statistics with evidence of commitment to undergraduate teaching. Preference will be given to candidates with backgrounds in applied statistics, who will actively participate in the department's consulting service. The department offers a wide range of undergraduate statistics courses both in the service areas and in the major stream. Applicants should refer to position #20906R and send a curriculum vitae and arrange for three letters of reference to be sent to Dr. J. Masaro, Chair of the Selection Committee, Department of Mathematics and Statistics, Acadia University, Wolfville, Nova Scotia B0P 1X0, Fax: (902)542-1454. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Acadia University is committed to employment equity and women are particularly encouraged to apply.

MEDICAL GENETICS

UNIVERSITY OF BRITISH COLUMBIA - The Department of Medical Genetics at the University of British Columbia invites applicants for the position of Research Associate. This position consists of conducting research on investigating the mechanism of selective neuronal death in Huntington's Disease (HD). Duties include; preparing reagents such as recombinant adenovirus as well as herpes simplex virus vectors expressing the HD gene, making cellular models of disease against various regions of the HD protein; immunolocalization of HD protein in neurons; giving seminars; describing research results; and performing other related tasks. The successful candidate for this 1 year renewable term position will possess a PhD degree in Biological Sciences and postdoctoral research experience in molecular virology and immunology. The expected start date of appointment is July 1, 1994. The deadline for applications is March 1, 1994. Salary will be commensurate with qualifications and experience. Applications, including a c.v., should be sent to Dr. Jan Friedman, Head, Dept. of Medical Genetics, Rm. C201, B.C. Children's Hospital, 4480 Oak St., Vancouver, B.C. V6H 3V4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities.

MEDICINE

QUEEN'S UNIVERSITY - Faculty of Medicine, Queen's University seeks application for the position of Adjunct Mannah Professor in the Faculty of Medicine. This will be a term appointment of 2 years with possible renewal for a third. The successful candidate will have a PhD, M.D., or both with expertise in medical history and preferably teaching experience. Primary responsibility will be to teach medical history to medical students, but opportunities are available for developing new courses in related areas in the History of Medicine and Science. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity program, welcomes diversity in the workplace and encourages applications from all qualified candidates including women, aboriginal peoples, people with disabilities and visible minorities. Please send an up-to-date CV and names of three referees to Dr. J.M. Duffin, History of Medicine, Queen's University, Kingston, Ontario K7L 3N6

UNIVERSITY OF ALBERTA - Director, General Internal Medicine. The Department of Medicine, University of Alberta is seeking leadership of its Division of General Internal Medicine. Recruitment to and enhancement of the Division, which is currently comprised of a nucleus of young academically orientated staff, is a priority in the Department and Faculty. The Department is seeking a vigorous and innovative leader, with a scholarly background, administrative credentials and the ability to interact successfully with a wide range of full and part-time staff in a city-wide division. The successful applicant will have an FRCP(C) or equivalent in Internal Medicine, be eligible for licensure in Alberta and will be appointed at an academic rank and salary commensurate with background and experience in accordance with Canadian immigration regulations. This advertisement is directed at Canadian citizens and permanent residents. Those interested should submit a letter of application, full curriculum vitae, and addresses, and telephone numbers of three referees by March 15, 1994 to: Dr. F.W. Armstrong, Chair, Department of Medicine, University of Alberta, 2F1.30 Walter C. Mackenzie Centre, Edmonton, Alberta T6G 2R7. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women

MICROBIOLOGY

UNIVERSITY OF ALBERTA - The Department of Microbiology, University of Alberta, invites applications from experienced Molecular Geneticists/Molecular Biologists for the position of research associate to work on the structural and functional characterization of Pseudomonas aeruginosa adherence factors, the identification of epithelial cell receptors, and the development of adhesin-based vaccines against Pseudomonas infections. We are seeking an individual with strong interpersonal and communication skills and a demonstrated ability to work independently and to provide a leadership role in the laboratory. Qualified candidates must have a PhD degree in Microbiology or Biochemistry and at least 3 years of relevant postdoctoral research experience in Molecular Genetics, Molecular Biology, and Protein Chemistry. Prior expertise in bacterial protein expression and protein purification, bacterial genetics, cell culture techniques, vaccine development and testing in animal models are required. Minimum salary is $28,000. The start date is effective April 1, 1994 for a period of one year. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications including a full curriculum vitae together with the names, addresses and fax numbers of two referees and a description of the current research activities should be sent to: Dr. William Paranchych, Chairman, Department of Microbiology, University of Alberta, Edmonton, Alberta, Canada T6G 2E9. The deadline for receipt of applications is March 4th, 1994. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities, and women.

MICROBIOLOGY & IMMUNOLOGY

UNIVERSITY OF BRITISH COLUMBIA - Department of Microbiology and Immunology. Applicants are invited for a three year non-tenure track appoint-

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UNIVERSITÉ LAVAL

Departement de nutrition humaine et de consommation Faculté des sciences de l'agriculture et de l'alimentation

POSITION AVAILABLE AS PROFESSOR IN CONSUMER SCIENCES

The Département de nutrition humaine et de consommation is inviting applications for a tenure-track position in Consumer Sciences (with an emphasis in Consumer Economics).

Duties Will Include

1. Undergraduate teaching in Consumer Sciences, especially in the area of Consumer Economics.
2. Research in Consumer Sciences.
3. Participation in the development of a Masters programme in Consumer Sciences and in the supervision of graduate students.
4. Participation in other teaching and administrative activities.

Selection Criteria

1. Education:
   - Bachelors degree in Consumer Sciences or related discipline (e.g. Economics, Business Administration, Social Science).
   - Doctoral degree, completed or near completion, in Consumer Sciences or a discipline closely related to Consumer Economics.
2. Experience:
   - Research experience in Consumer Sciences or a closely related discipline.
   - Scientific publications.
   - Teaching experience is also preferred.
3. Preference accorded to candidates with knowledge of spoken and written French. Courses in French as a second language are available at Laval University.

Salary will be determined by the existing collective convention.

Laval University is implementing a policy of employment equity. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Candidates are requested to send their curriculum vitae and three letters of recommendation, before 5.00 p.m. April 8, 1994, to:

John A. Zee, Director
Département de nutrition humaine
et de consommation
Pavillon Paul-Comtois
Université Laval
Québec (Québec)
Canada G1K 7P4

BUSINESS ADMINISTRATION

University of New Brunswick: The Faculty of Administration invites applications and/or nominations for the position of Director for the Centre for International Marketing and Entrepreneurship.

UNB's Centre for International Marketing and Entrepreneurship is one of a small number of such centres of excellence established in Canada with the support of federal and provincial funds. As an integral part of the Faculty of Administration, its mandate is to foster research, teaching, and provide outreach services to the business community to enhance Canada's competitiveness in a global economy and to stimulate entrepreneurship.

Responsibilities: Reporting to the Dean of the Faculty of Administration, the Director shall provide leadership in fulfilling the Centre's mandate. This will involve a mix of administrative, research, teaching and development activities. Appointment term is up to five years, commencing July 1, 1994 or as soon thereafter as possible, renewable, at rank of Associate or Full Professor in the Faculty of Administration.

Qualifications: The ideal candidate will have a Ph.D. or equivalent in international business or a cognate field, a strong record of research and obtaining external research funding; teaching in BBA, MBA and executive development programs; managerial experience in private or public sector activities related to international business and entrepreneurship. Fluency in two or more languages would be an asset. Salary competitive. Candidates with a strong record of managerial experience in international business but not having the academic qualifications described above are also invited to apply.

Interested candidates are encouraged to apply immediately. Deadline for applications: **April 1, 1994** unless the position is filled earlier. Send applications with current curriculum vitae and three names for references to:

Dr. R.G. Storey, Dean, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, NB, CANADA, E3B 5A3. Telephone: (506) 453-4869; Fax: (506) 453-3561

THE UNIVERSITY OF NEW BRUNSWICK IS COMMITTED TO THE PRINCIPLE OF EMPLOYMENT EQUITY.

UNIVERSITY OF NEW BRUNSWICK

ment as an Assistant Professor in the Department of Microbiology and Immunology effective July 1, 1994. Duties involve teaching introductory biology and parts of sections of introductory microbiology. There will be an opportunity for research. Applicants should have a PhD and be effective at teaching large introductory lecture courses. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The position is subject to final budgetary approval. Please submit application, together with the names of three referees to: Dr. Julian E. Davies, Head, Department of Microbiology and Immunology, University of British Columbia, 300-6174 University Boulevard, Vancouver, B.C. V6T 1Z3. Applications should be received by May 15, 1994. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities.

MODERN LANGUAGES

ALGOMA UNIVERSITY COLLEGE - Subject to budgetary approval, applications are invited for a tenure-track appointment in the Ojibwe section of the Department of Modern Languages at Algoma University College, effective July 1, 1994. The successful applicant will be expected to teach two courses in Ojibwe language and one course in another discipline, depending on qualifications, and act as a curriculum development officer. Qualifications include fluency in Ojibwe, a thorough understanding of Ojibwe culture and communities, and a Master's degree in an appropriate field. Experience in education desirable. Consideration may be given to a term appointment for a candidate who does not meet all of the requested criteria. Closing date for applications is February 28, 1994, or when a suitable candidate is found. Apply to Dean J. Gibson, Algoma University College, 1520 Queen Street East, Sault Ste. Marie, Ontario P6A 2G4. Rank and salary will be commensuate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. We specifically encourage applications from Aboriginal peoples.

MUSIC

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Music. Applications are invited for an eight month term appointment is Music History, subject to budgetary approval. Appointment at the rank of Lecturer, with salary dependent on qualifications and experience, in accordance with the collective agreement. The date of appointment is 1 September, 1994. Applicants should have completed a master's degree in musicology, though a doctorate is preferred. Successful teaching experience at the university level is an asset. Duties will include undergraduate instruction in music history, including the first and second year core survey, and one elective course each semester. Candidates should send letter of application, curriculum vitae, and three letters of reference. Recent graduates should include academic transcripts; candidates with teaching experience should submit evidence of teaching effectiveness. All materials should be sent to: Search Committee, c/o Dr. Maureen Volk, Director, School of Music, Memorial University of Newfoundland, St. John's, NF A1C 5S7. Closing date for receipt of applications is 1 March 1994. In accordance with Canadian Immigration requirements, this ad is directed towards Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Music. Applications are invited for an eight-month teaching term appointment is Music Theory, subject to budgetary approval. Appointment at the rank of Lecturer, with salary dependent on qualifications and experience, in accordance with the collective agreement. The date of appointment is 1 September, 1994. Applicants should have completed a master's degree in music theory, though a doctorate is preferred. Successful teaching experience at the university level is an asset. Duties will include undergraduate instruction in first and second year harmony, including twentieth-century techniques and aural skills labs, as well as a possible elective in music theory or composition. Candidates should send letter of application, curriculum vitae, and three letters of reference. Recent graduates should include academic transcripts; candidates with teaching experience should submit evidence of teaching effectiveness. All materials should be sent to: Search Committee, c/o Dr. Maureen Volk, Director, School of Music, Memorial University of Newfoundland, St. John's, NF A1C 5S7. Closing date for receipt of applications is 1 March 1994. In accordance with Canadian immigration requirements, this ad is directed towards Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity.

WILFRID LAURIER UNIVERSITY - The Faculty of Music is seeking a music theorist for a one-year limited-term appointment, subject to budgetary approval. Teaching duties include undergraduate courses in harmony, form, analysis, and ear-training; undergraduate thesis supervision is also a possibility. We are seeking a candidate who supports, and is willing to contribute to, innovative course designs and methods of curriculum delivery. The candidate must also show potential as a research scholar with an appropriate research agenda. PhD required; university teaching experience preferred. Rank: Assistant Professor. Starting date: July 1, 1994. Applications including c.v. and the names and addresses of three referees should be sent to Anne C. Hall, Dean, Faculty of Music, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. Closing date for applications: March 1, 1994. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to employment equity policies and welcomes applications from all qualified women and men, including racial minorities, people with disabilities, and aboriginal people. The University provides a smoke-free working environment.

MCGILL UNIVERSITY. Subject to budgetary approval, the Faculty of Music, McGill University, invites applications for a tenure-track position at the rank of Assistant Professor in musicology with specialization in popular music studies and jazz history. Completed PhD is required, as well as a record of refereed publications and evidance of teaching excellance. Teaching duties span all levels from entry-level undergraduate courses to doctoral seminars. Salary negotiable (current base: $40,980). Applications, including three letters of recommendation, should be directed to Professor Bo Alphonce, Chair, Department of Theory, Faculty of Music, McGill University, 555 Sherbrooke Street West, Montreal, Quebec H3A 1E3. Effective date of appointment: September 1, 1994. Closing date for receipt of applications: April 15, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. McGill University is committed to equity in employment.

NATIVE STUDIES

TRENT UNIVERSITY: Subject to budgetary approval, applications are invited for one or two limited term appointments for the 1994-95 academic year. The commencement date(s) are the exact term of the appointment(s) are subject to negotiation. Areas of specialization sought are a combination of community-based research methods, Native social services, community development, economic development or program planning. Other areas will also be considered. Candidates should have teaching experience, knowledge of Native cultures and direct experience with community based initiatives. M.A. required, PhD or equivalent in experience preferred. Applications, including Curriculum Vitae and names of three referees should be sent to Professor Peter Kulchyski, Chair, Department of Native Studies, Trent University, Peterborough, Ontario K9J 7B8. Closing date: March 14, 1994. Trent University is an Employment Equity Employer and especially invites candidacies from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF MANITOBA - Applications are invited by the Department of Native Studies for a full-time tenure track position at the assistant or associate professor rank. The successful candidate must have a multidisciplinary background, preferably in the social sciences, with a focus on urban Aboriginal issues, and expertise in, and an understanding of, the Native Studies perspective. The ideal candidate will complement the Department's current areas of interest which are: Aboriginal History, languages and literatures; contemporary Native issues; contemporary literature; and Metis studies. Demonstrated competence in the teaching of Native Studies and a graduate degree with a PhD are preferred by the time of appointment are required. Fluency in an Aboriginal language would be an asset and some administrative experience would be preferred. The University of Manitoba encourages applications from qualified woman and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, seve for specially designated areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The current salary floor for assistant professor is $34,882 and for associate professor $44,999 (subject to review). Salary will be commensurate with experience and qualifications. Application, curriculum vitae and three letters of reference should be sent to: Professor Peter Ahenakew, Head, Native Studies, 532 Fletcher Argue Building, University of Manitoba, Winnipeg, Manitoba R3T 5V5. The deadline for application is March 4, 1994. The appointment will begin July 1, 1994.

NURSING

McGILL UNIVERSITY - Feculty of Medicine - School of Nursing: Applications are invited for the position of Director, School of Nursing, Feculty of Medicine, McGill University. PhD with proven experience in an academic setting; extensive knowledge of all facets of nursing including related basic research; proven experience in organizing and carrying out basic research. Will be responsible for the entire adminstration of the School of Nursing, wil be responsible for the development and maintenance of related research; experience in forging links with clinical nursing is desirable. Salary commensurate with qualifications and experience. Minimum appointment at the Associate Professor level. Applications should be directed to Dean Richard L. Cruess, McGill University, Faculty of Medicine, 3655 Drummond Street, Montreal, Quebec H3G 1Y6 by June 1st, 1994. In accordance with the Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

THE UNIVERSITY OF LETHBRIDGE - Faculty of Nursing is looking for two highly qualified individuals for teaching positions beginning July 1994 at the assistant or associate professor level. Salary is commensurate with qualifications and experience. Ranges: Associate Professor: $49,423-$71,726; Assistant Professor: $40,035-$57,003. Qualifications for teaching positions include a doctoral degree, preferably in nursing and an established program of research reflected in publications in refereed journals. Applicants must hold current nursing registration in Alberta or be eligible to be registered as a nurse in the Province of Alberta. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should submit a curriculum vitae and the names of three referees by March 31, 1994, to Dr. Marilynn J. Wood, Dean, Faculty of Nursing, University of Alberta, 3-129 Clinical Sciences Building, Edmonton, Alberta T6G 2G3. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

NURSING & HEALTH STUDIES

BRANDON UNIVERSITY - Faculty of Science, Department of Nursing and Health Studies - Program Coordinator for Program in Bachelor of Science in Mental Health. This four-year program is expected to be offered for the first time in September, 1995. Graduates will be eligible to write qualifying examinations for registration as a Psychiatric Nurse in Manitoba. The Coordinator will be responsible for leadership, development, direction and administration of the program, and coordination with other programs offered by the University. The program could eventually have approximately 200 students taking courses on campus or by distance education. The University is considering amalgamation of this program with others to form a school within the University structure. The launch of this new program and the position of Coordinator are subject to University and Government approval, including budget approval. Qualifications: 1. earned doctorate degree; 2. previous academic administration experience in a university; 3. one advanced degree must be in psychiatric nursing or a related field; 4. experience in research and advanced practice; 5. eligible for licensure as an R.P.N. or as an R.N. in Manitoba; 6. experience in teaching of a baccalaureate level. Applications will be accepted until March 15, 1994 or until the position is filled. It is hoped that the Coordinator can commence work in March/April 1994, or soon thereafter. It is the University's preference that this be a tenure track position, although circumstances may dictate an initial three-year term. Rank and salary will be commensurate with experience (Assistant Professor $34,978-$54,303, Associate Professor $45,939-$68,322, Professor $57,386-$84,211, currently under negotiation.) Send curriculum vitae and three references to: Dr. W. Paton, Acting Dean, Department of Nursing and Health Studies, Brandon University, Brandon, Manitoba R7A 6A9. Further information available by telephone: (204)727-9626; FAX: (204)728-7346. In accordance with Canadian immigration Regulations, this advertisement is directed primarily to Canadian Citizens and permanent residents. Both women and men are encouraged to apply.

ONCOLOGY

UNIVERSITY OF ALBERTA - The Faculty of Medicine, University of Alberta has two full-time positions of the Assistant Professor level within the Division of Palliative Care Medicine, Department of Oncology. The first position will be open to an MD or PhD with a strong interest in clinical pharmacology of opioid analgesics, adjuvant analgesics and psychoactive drugs. The second position will be open to an MD or PhD with an interest in symptom evaluation, psychometrics and instrument development. These two positions have been established with funding from the Terry Fox Team Development Grant from the National Cancer Institute of Canada. Both individuals will become members of a highly preductive, multidisciplinary research team with access to a regional tertiary palliative care unit, out-patient clinics, and consult teams in two major teaching hospitals and a cancer centre. Salary will be commensurate with clinical experience. The University rank salary for Assistant Professors is $40,035-$57,003. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including the curriculum vitae, the names of three referees, and a summary of current and future research interests, should be sent by February 28, 1994 to: Dr. Eduardo Bruera, Division of Palliative Care Medicine, c/o Edmonton General Hospital, 11111 Jasper Avenue, Edmonton, AB T5K 0L4; Phone: (403)482-8531; Fax: (403)482-8468. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

PATHOLOGY

UNIVERSITY HOSPITAL/UNIVERSITY OF WESTERN ONTARIO - Anatomical Pethologist. A position of Staff Pathologist will be available at the University Hospital, a Teaching Hospital affiliated with the University of Western Ontario, as of July 1st 1994. We are seeking an anatomical pathologist to participate in the Surgical Pathology and Autopsy services. The laboratory has 18,000 surgicals/year and 200 autopsies/year. There is a very active Immunology section with Flow Cytometry and an excellent Electron-Microscopy Service. Molecular Biology is being developed. University Hospital is a tertiary care institution with an active program of transplantation for kidney, liver, bowel, heart and lungs and bone marrow. Gastro-intestinal pathology, cardiac pathology and hematopathology are the main branches of our activity. Expertise in gastro-intestinal and transplantation pethology would be an asset. We expect the successful candidate to develop a research program in these fields. The position includes an active participation in teaching at the undergraduate and graduate levels, as well as e participation in clinical rounds. Appointee will be a member of the Faculty of Medicine, University of Western Ontario and geographic full time at University Hospital. Salary and rank will be determined by qualifications. The candidate must hold FRCP(C) in Anatomical Pathology and be eligible for licensing by the College of Physicians and Surgeons of Ontario. Applicants should send their CVs to: Dr. C. Gulraudon, Acting Chief of Pathology, University Hospital, 339 Windermere Rd., London, Ontario N6A 5A5. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages application from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

PHARMACY

THE UNIVERSITY OF MANITOBA - Faculty of Pharmacy. Applications are invited for a tenure track position in Pharmacy Administration at the rank of Assistant Professor, effective July 1, 1994. Applicants should possess a PhD degree. Preference will be given to those with training in pharmacy administration, however, those with a suitable background in pharmacy and business, pharmacoepidemiology, or drug utilization evaluations will be considered. Responsibilities will include teaching at the undergraduate and graduate levels and development of a graduate and research program in an area such as pharmacoeconomics, drug use evaluation, drug use decision making, and/or economics and healthcare finance. Excellent opportunities for research exist with governments and the pharmaceutical industry. The Faculty of Pharmacy is located on the Fort Garry Campus of the University of Manitoba. The baccalaureate program is five years in length (1+4) leading to the degree of B.Sc. (Pharmacy). The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Please send a letter of application and curriculum vitae to: Dr. K.W. Hindmarsh, Dean, Faculty of Pharmacy, University of Manitoba, Winnipeg, Manitoba R3T 2N2. Telephone: (204)474-8794; Fax: (204)275-7509. Applications will be accepted until May 31, 1994 or until the position is filled.

PHILOSOPHY

UNIVERSITY OF CALGARY - The Department of Philosophy at The University of Calgary invites applications for two Full-time Sessionals for the period September 1, 1994 - April 30, 1995. The teaching responsibilities for each of these positions will consist of five half courses during the eight-month period. One of these positions will be concentrated in ethics, applied ethics and social philosophy: courses to be taught will include several of introductory ethics, contemporary moral issues, biomedical ethics, business ethics, philosophy of law, social and political philosophy. The second position will require teaching competence in several of introductory problems in philosophy, metaphysics, history of philosophy esp. the rationalists/empiricists, Nineteenth and Twentieth Century European philosophy. There may also be an opportunity to teach feminist philosophy, Marxist theory, or philosophy of science. Applicants should have a PhD or be near completion. Salary for candidates with PhD is $25,464 plus benefits, in accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity. Applications should include e curriculum vitae, three letters of reference, and evidence of teaching experience and effectiveness.

Completed applicefions should be received by April 15, 1994, sent to the attention of: Prof. Brenda M. Baker, Head, Department of Philosophy, The University of Calgary, Calgary, Alberta T2N 1N4. Further inquiries: (403)220-5539 or FAX (403)284-0948.

UNIVERSITY OF VICTORIA - The Department of Philosophy at the University of Victoria invites applications for one eight-month sessional appointment at the junior level to begin 1 September 1994 subject to budgetary approval. Candidates must be able to teach a full year introduction to Philosophy class, a full-year senior course on the Rationalists, and a half year course in introductory philosophy of science or applied ethics. Preference will be given to applicants with a PhD and teaching experience, and a sound research program. In accordance with Canadian Immigration Requirements, priority will be given to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program. In consideration of the current gender imbalance in the profession, women are particularly encouraged to apply. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal persons. Applications, supported by c.v., should be sent to: Dr. Jeffrey E. Foss, Chair, Department of Philosophy, University of Victoria, P.O. Box 3045, Victoria, B.C. V8W 3P4. Arrangement should be made for three letters of reference to be sent directly to the Department. Submission deadline (including letters of reference): 1 March 1994.

McGILL UNIVERSITY, Montreal, Canada. The Department of Philosophy invites applications for a lecturer/visiting assistant professor beginning September 1, 1994 and continuing to May 31, 1995. Subject to budget; it is possible that we will be able to appoint for one semester only. Specialization in 17th and 18th Century philosophy. Standard teaching load is 2/2; candidates must be able to demonstrate that they are strong teachers and can teach standard courses in our history sequence. Applicants should arrange to send their complete dossiers; the position will be filled as soon as practicable. McGill University is committed to equity in employment. Application should be sent to: Search Committee (1994), Dept. of Philosophy, McGill University, Leacock Building, 855 Sherbrooke Street West, Montreal, PQ, Canada H3A 2T7. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

BRANDON UNIVERSITY - The Department of Philosophy at Brandon University invites applications for a twelve-month sabbatical leave replacement at the rank of Lecturer or Assistant Professor. Applicants should have a PhD or be near completion. Salary will be commensurate with qualifications and experience (currently under negotiation): Lecturer - $28,693, Assistant Professor - $34,978. The successful candidate will be expected to teach some introductory courses, including logic, as well as several upper-level undergraduate courses. Effective date of appointment is September 1, 1994. Closing date for applications is March 1, 1994.

This position is contingent upon funding and, in accordance with Canadian Immigration Regulations, this advertisement is directed primarily to Canadian citizens and permanent residents. Both women and men are encouraged to apply. Applicants should send their Curriculum Vitae and arrange for the forwarding of their transcripts and three letters of reference to: Dr. Robert E. Florida, Dean, The Faculty of Arts, Brandon University, Brandon, Manitoba, Canada R7A 6A9.

THE UNIVERSITY OF KING'S COLLEGE invites applications for a tenure-track appointment in Contemporary Studies at the rank of Assistant Professor, commencing July 1, 1994. The successful candidate will have a PhD (or be near completion) and strong teaching and research interests in the history or philosophy of science. The candidate will be qualified to create new undergraduate courses and have a demonstrated ability to teach in an interdisciplinary program devoted to contemporary European and North American culture. Applications, including a curriculum vitae and three letters of reference, should be sent to: Kenneth Kierans, Contemporary Studies Programme, University of King's College, Halifax, NS B3H 2A1. Closing date for applications: March 15, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of King's College is an equal opportunity employer.

PHYSICS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Physics. Sir Wilfred Grenfell College invites applications for a tenure-track position in the Department of Physics beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or junior assistant professor rank. PhD or near completion preferred. Candidates in any area of specialization will be considered, though preference will be given to applicants having a strong interest in physics education and having teaching experience in a university. The successful applicant will be required to teach undergraduate courses at the first- and second-year levels. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitas, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice Principal, Sir Wilfred Grenfell

University of Alberta
Edmonton

President

The University of Alberta invites applications from, and nominations of, qualified men and women for the position of President and Vice-Chancellor. The position will become available on July 1st, 1994.

Founded in 1908, the University of Alberta is one of the largest in Canada with a 1993-94 full-time enrolment of 22,800 undergraduate and 3,300 graduate students. There are 3,100 undergraduate and 1,300 graduate part-time students. It employs 3,000 full- and part-time academic and 4,000 non-academic staff in 17 faculties. The University of Alberta is recognized as a centre of excellence in Canadian higher education with strong teaching and research programs at the undergraduate, graduate, and professional levels. In 1992/93 it had an operating budget of $395 million, a capital budget of $23.7 million and received $81.5 million in sponsored and contract research.

The President is the chief executive officer of the University, a member of its Board of Governors, the Chair of General Faculties Council, Chair of Dean's Council and a member of The Senate. Accountable to the Board, the President directs the operation of the University's academic and business affairs. The appointee will have a respected record of academic and administrative achievements and will possess strong skills in government and external relations.

Applications or nominations with curriculum vitae should be sent by March 31, 1994, to:

Mr. P.A. Robison
Secretary, Presidential Search Committee
Room 3-31, University Hall
University of Alberta
Edmonton, Alberta T6G 2J9

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

The University of Manitoba

Faculty of Management

THE L.A.H. WARREN CHAIR IN ACTUARIAL SCIENCE

The L.A.H. Warren Chair in Actuarial Science has been established in honour of the founder of the actuarial program at the University of Manitoba. Funding has been provided through an endowment established by graduates of the program and major contributions from the insurance industry. This position is intended to attract an outstanding individual to provide leadership in enhancing the quality of actuarial education at the University of Manitoba. Applicants must have an international reputation in the actuarial community and a record of leadership in business, government, or academia. In addition to the demonstrated record of scholarly achievement expected for appointment to the rank of Full Professor, the candidate must demonstrate a dedication to the academic development of students (including curriculum development), and the ability to work in a major liaison role with industry. The incumbent will be expected to continue the program's long established tradition of close relationships with the actuarial profession.

The actuarial science program at the University of Manitoba has been in existence since 1937 when it was first offered as part of the undergraduate business degree. More recently, a Centre for Actuarial Science in the Faculty of Management has been established to enhance the development of the actuarial programs. The Faculty presently offers undergraduate and graduate degrees in actuarial science, and joint programs in actuarial mathematics and statistics with the Faculty of Science.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. In accordance with Canadian immigration requirements, priority consideration will be given to Canadian citizens and permanent residents.

The deadline for applications is **February 28, 1994,** although the deadline will be extended if the position is not filled. Please submit a curriculum vitae and arrange for three letters of reference to be sent to: **William Mackness, Dean, Faculty of Management, University of Manitoba, 181 Freedman Crescent, Winnipeg, Manitoba, Canada, R3T 5V4.**

THE UNIVERSITY OF AUCKLAND - NEW ZEALAND

ASSOCIATE-PROFESSORSHIP

Department of Commercial Law School of Commerce & Economics and Graduate School of Business

Vacancy UAC.385

The Department of Commercial Law is one of the six departments in the School of Commerce & Economics. Its responsibilities include both specialist law teaching within the BCom and highly regarded postgraduate programmes for both law and commerce graduates. The department currently administers the degrees of Master of Taxation Studies and Master of Commercial Law. Each of these programmes offers an extensive range of papers and research opportunities.

The Department has a strong research tradition. Members of the department are heavily involved in the newly established Research Centre for Business Law which has been set up by the University to encourage advanced research across departmental and faculty lines.

Applicants must have both a strong publishing record in an appropriate field of specialisation and be capable of providing academic leadership within that specialisation. Teaching experience at University is also essential and a proven ability to develop specialised programmes would be desirable. The appointee will be expected to assume an appropriate share ofadministrative responsibilities within both the Department and the School and may be required to act as Head of Department at some future date.

Commencing salary will beestablished within the range NZ$69,680 - NZ$75,920 per annum.

Closing date: 31 March 1994.

SENIOR LECTURESHIP/ ASSOCIATE-PROFESSORSHIP IN REPRODUCTIVE SCIENCE

(Non-Medical) Limited Term - 5 Years Department of Obstetrics & Gynaecology, School of Medicine

Vacancy UAC.381

This is a new position and will be associated with the Research Centre for Reproductive Medicine currently headed by Professor Sir Graham Liggins. The Centre itself is housed within the Department of Obstetrics and Gynaecology.

The term of appointment is for five years from the date of commencement and the appointee will be based in the Research Centre for Reproduction within the Department of Obstetrics & Gynaecology. Upon completion of the five-year term the appointment may be extended or made tenurable.

Candidates should possess a degree in the biological sciences or in medical sciences at the PhD level. An established research record in the field of Molecular Embryology or Molecular Genetics would be an advantage. It would also be an advantage, though not a prerequisite, if candidates' research interests encompassed fetal development or fetal medicine.

Commencing salary will be established within the range NZ$52,000 - NZ$60,944 per annum (Senior Lecturer), or NZ$69,680 - NZ$75,920 per annum (Associate-Professor).

Closing date: 31 March 1994.

LECTURESHIP/SENIOR LECTURESHIP IN PHYSICS

Division of Science & Technology Tamaki Campus

Vacancy UAC.374

The Tamaki Campus is the second Campus of the University of Auckland. It is being developed as part of the University's strategy for meeting the need for University education, particularly in the largest city in New Zealand. Staff at the new campus teach for the degrees of the University but they also have the opportunity to initiate and innovate. Based at Tamaki (12 km from the city centre) they are members of Departments and Faculties on the City Campus, have access to its resources and are invited to take part in its academic programmes. At the same time they may expect to be able to work in an interdisciplinary fashion more often than is common on the City Campus and to deal with smaller classes.

The person appointed will be expected to begin teaching as soon as possible in the 1994 academic year. While the initial task will be to teach first and second year papers, they may also expect to play a role in the further development of their subject at Tamaki and contribute to it on the City Campus.

Applicants should have a PhD and research and teaching interests in physical oceanography. In research the appointee's work should complement and add to the Department's research activities in geophysics, underwater acoustics and atmospheric physics. The person appointed will be expected to lecture in the area of electronics and instrumentation as well as environmental physics and oceanography.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum (Lecturer) or NZ$52,000 - NZ$60,944 (Senior Lecturer).

Closing date: 18 March 1994.

SENIOR LECTURESHIP & LECTURESHIP IN INTERNATIONAL BUSINESS LAW AND INFORMATION TECHNOLOGY LAW

Commerce Division - Tamaki Campus Department of Commercial Law School of Commerce & Economics and Graduate School of Business

Vacancy UAC.384

The Tamaki Campus is the second campus of the University of Auckland, established in 1991 as part of the University's strategy for meeting the ever-increasing demand for university education particularly in Auckland. The Campus is located 12 kilometres from the City Campus on a 30-hectare site in Glen Innes. There are three academic divisions - the division of Arts, Commerce and Science & Technology responsible for the teaching at the Tamaki Campus. The courses and papers taught on the Tamaki Campus are governed by the General Statutes and Regulations and by the Regulations for the specific degrees of the University.

The Department of Commercial Law is one of the six departments in the School of Commerce & Economics. Its responsibilities include both specialist law teaching within the BCom and highly regarded postgraduate programmes for both law and commerce graduates.

Members of the department are also heavily involved in the newly established Research Centre for Business Law which has been set up by the University to encourage advanced research across departmental and faculty lines.

The University has a strong research tradition in the fields of taxation and corporate law. It now wishes to add to that strength by making appointments in the areas of international business law and information technology law. Applicants are expected to have a publishing record and teaching experience within these areas of specialisation. While preference may be given to candidates who can teach existing papers in computer and telecommunications law, international sales, export contracts and travel law, a proven ability to expand the boundaries of the subject is also an advantage.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum (Lecturer) or NZ$52,000 - NZ$60,944 per annum (Senior Lecturer).

Closing date: 31 March 1994.

PROFESSOR OR ASSOCIATE-PROFESSOR IN COMPUTER SCIENCE

Department of Computer Science School of Mathematical & Information Sciences

Vacancy UAC.373

The University of Auckland is requesting applications for a newly-created Chair or Associate-Professor in the Department of Computer Science. The appointee will work within the newly established HyperMedia Unit, a part of the Department of Computer Science on the Main Campus, close to Auckland's city centre.

The person filling this appointment may well assume the leadership role in the HyperMedia Unit. Although the HyperMedia Unit is relatively new it boasts active research including a number of PhD students, challenging projects and active cooperation with well over 10 industrial or commercial partners.

Hypermedia Technology is being regarded as central to academic developments at the University of Auckland. Degree courses specialising in various aspects of computer science are available to Commerce and Science students.

The University is seeking applicants who could develop strong teaching and research programmes. Applicants should have backgrounds in Computer Science, Information Systems, Engineering, or an appropriate branch of Mathematics, provided that they have a research and teaching background relevant to the position. The University wishes to establish a special emphasis on Networked Multimedia Systems so that a candidate with expertise in these areas would be particularly welcome.

The University wishes to appoint candidates who are not only strong in their own fields but are also interested in developing a new institute and giving it a distinctive character within the University of Auckland system.

The HyperMedia Unit will work in close cooperation with institutions both outside and within the University and will profit from and foster links with the international community established by its founding director Professor Hermann Maurer.

Applicants must have strong records of research and publications, teaching, and a demonstrated ability to provide research and academic leadership. Preference will be given to applicants with expertise in multimedia or human-computer interaction, and especially networked computer-based multimedia ("hypermedia"). Relevant commercial or industrial experience would be an advantage.

Commencing salary will be established within the range NZ$80,080 - NZ$99,840 per annum (Professor), or NZ$69,680 - NZ$75,920 per annum (Associate-Professor).

Closing date: 18 March 1994.

TWO LECTURESHIPS IN EDUCATION

Department of Education

Vacancy UAC.378 and UAC.379

Applications are invited for two vacancies in the Department of Education.

Vacancy UAC.378 Applicants should have appropriate advanced academic qualifications (PhD or equivalent) plus research and teaching experience in history and sociology of education. Applications from candidates who have experience in areas such as cultural studies, feminist studies, New Zealand studies, or economic/policy studies are particularly welcome.

Vacancy UAC.379 Applicants should have appropriate advanced academic qualifications (PhD or equivalent) plus research and teaching experience in history of education. Applications from candidates who have expertise in history of education in the New Zealand context are particularly welcome.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum.

Closing date: 18 March 1994.

LECTURESHIP IN ETHNOMUSICOLOGY

(Joint Appointment) Departments of Music & Anthropology

Vacancy UAC.375

A vacancy exists within the School of Music for a permanent lectureship in ethnomusicology from 1 February 1995. The position incorporates a 50% commitment to the Department of Anthropology which teaches ethnomusicology in conjunction with the School of Music.

Applicants should be graduates in ethnomusicology, qualified to teach relatively large first-year introductory courses in the subject, and to offer stand-alone (10 - 20 hours) courses in regional or subject areas at the second year level. They should also be able to contribute to some general musicianship or history of music courses, if required. Experience in the music of the Pacific or in Jazz would be an advantage.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum.

Closing date: 31 March 1994.

LECTURESHIP IN MARINE BIOLOGY (FISH BIOLOGY)

School of Biological Sciences

Vacancy UAC.377

Although the position is offered at Lectureship level, provision exists for a particularly well qualified applicant to be appointed as Senior Lecturer.

The University of Auckland and staff of the Biological Sciences and Leigh Marine Laboratory have a long tradition and existing strengths in Marine Biology. The University now seeks to strengthen existing marine biology and marine science programmes by appointing a fish biologist able to complement our strengths in marine systematics, physiology and ecology and who is able to combine laboratory and field-based work.

Applicants must hold a PhD or equivalent qualification and have a record of innovative research and publication in international literature. A candidate with an established record of research and teaching in the field of fish eco-physiology and/or fish developmental and larval biology will be preferred. Applicants should be able to demonstrate an ability to attract external research grant support.

Commencing salary will be established within the range NZ$37,440 - NZ$49,088 per annum (Lecturer), or NZ$52,000 - NZ$60,944 (Senior Lecturer).

Closing date: 18 March 1994.

Conditions & Procedures for All Vacancies

Further information, Conditions of Appointment and Method of Application should be obtained from the Academic Appointments Office, University of Auckland, Private Bag 92019, Auckland, New Zealand, phone (64) 9 373-7999 ext 5789, 5097 or 5790, fax (64) 9 373-7454. **Three copies** of applications should be forwarded to reach the Registrar by the closing date specified.

Please quote relevant Vacancy Number in all correspondence.

W B NICOLL, REGISTRAR

The University has an EEO policy and welcomes applications from all qualified persons

College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709) 637-6300. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

UNIVERSITE LAURENTIENNE - Le département de physique et d'eutronomie sollicite des candidatures pour un poste au rang de professeur(e) adjoint(e) commençant le 1er juillet 1994. Ce poste serait de durée limitée à deux ans avec un possibilité de renouvellement ou de transformation en un poste régulier. Les candidat(a)s devront détenir un doctorat en physique. Le (la) candidat(a) choisi(e) enseignera uniquement en français mais la bilinguisme (français/anglais) serait un atout. Bien que toutes les candidatures seront prises en considération, la préférence sera accordée aux candidat(e)s dont les domaines de recherche coincida avec ceux du département, notamment, la physique da l'Observatoire de Mécanique de Sudbury, l'optique, l'acoustique, la physique nucléaire, théorie des champs, la physique de la matière condensée, la biophysique et la physique médicale. La ville de Sudbury est un centre régional de service pour le nord-est de l'Ontario et offra de nombreuses activités culturelles et récréatives ainsi que la possibilité de collaborer à la recherche dans le secteur des ressources En conformité avec les exigences canadiennes sur l'immigration, la préférence sera accordée aux citoyen(ne)s canadien(nes) at aux résident(e)s permanent(e)s Université Laurentienne applique una politique d'équité dans l'emploi. Ce posta est offert également aux femmes et aux hommes et il est sujet à l'approbation budgétaire. Faire parvenir le plus tôt possible et avant le 30 mars, 1994 un curriculum vitae et lettres de référence de trois candidats à: Prof. C.J. Virtue, Département de physique et d'astronomie, Université Laurentienne, Chemin du lac Ramsey, Sudbury, Ontario P3E 2C6

ACADIA UNIVERSITY: The Department of Physics invites applications for a 9-month replacement position (position #21001R) at the rank of Assistant Professor up to grid step 4, effective 15 August, 1994. There being no graduate program in physics at Acadia, the primary responsibility of the successful applicant will be undergraduate teaching, the specific courses depending on the previous experience of the applicant and the needs of the department. An interest in astronomy would be an asset and e PhD in physics is required. The current research interests of the Department are in areas of applied physics, such as plasma physics including Langmuir probes, thin film devices including electrochromics, and the electricel breakdown of gases. Acadia University is an equal opportunity employer. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents The University reserves the right not to fill the position. Letter of application and a complete curriculum vitae should be sent to Dr. Cyrus MacLatchy, Department of Physics, Acadia Divelsity, Wolfville, NS B0P 1X0. Applicants should arrange to have three referees send letters of reference to the samb address The names, telephone numbers and addresses of the referees should be included with the application. The deadline for receipt of applications and letters of reference is 1 April 1994.

PHYSICS & COMPUTING

WILFRID LAURIER UNIVERSITY - Department of Physics and Computing. Applications are invited for a tenure-track faculty position in Computing, beginning July 1, 1994. The successful candidate will teach at the undergraduate level and pursue an active research program. The Department is expecting to move into a new science building in about a year. The University is committed to employment equity policies, and welcomes applications from all qualified women and men, including members of visible minorities, Aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Closing date for applications will be February 28, 1994. Applications, complete with a curriculum vitae and the names of three references, should be sent to: Dr. John Lit, Chair, Department of Physics and Computing, Wilfrid Laurier University, 75 University Ave West, Waterloo, Ontario N2L 3C5.

PLANT SCIENCE

McGILL UNIVERSITY - Forage Crops Specialist. The Plant Science Department of McGill University's Faculty of Agricultural and Environmental Sciences invites applications for a tenure track position at the Assistant Professor level in Forage Crops, with emphasis on sustainable crop production beginning September 1, 1994. Possible areas of focus include forage crop improvement through traditional breeding or biotechnology, forage management, tield ecology or resource conservation for improved crop production. The starting salery for this position is $40,980 CDN per year. Applicants should have a PhD in the agricultural or related sciences with experience related to forage crops. Knowledge of the French language is e definite asset. The successful candidate will be expected to develop an active research program in an aree related to forage crops. Teaching responsibilities will include undergraduate courses in forage crops and sustainable crop production for related courseq, and a graduate course in the candidate's area of expertise. Applicants should send a curriculum vitee, including a one-page statement of their teaching and research interests, and arrange for three letters of reference to be sent to Prof. Salvatore A. Sperace, Plant Science Department, Macdonald Campus of McGill University, 21111 Lakeshore Road, Ste. Anne de Bellevue, Quebec, Canada H9X 3V9. The closing date for applications is Apri 15, 1994. In accordance with Canadian immigration requirements, this advertisement is directed, in the first instance, to Canadian citizens and permanent residents of Canada. However, all qualfied candidates are encouraged to apply. McGill University is committed to equity in employment.

POLITICAL SCIENCE

YORK UNIVERSITY. Faculty of Arts. Department of Political Science. Two contractually limited appointments to commence July 1, 1994, at the Lecturer or Assistant Professor level with capacity to teach courses in Urban Politics, and Gender & Political Theory. Additional capacity to teach courses in one or more of American Politics, Environmental Politics, Public Law/Jurisprudence, and Women and Politics would be an asset. Term of appointment is one yeer

Requirements: PhD, or nearly completed PhD. Salary: Commensurate with qualifications. Applicants should send CV, appropriata samples of scholarship, and teaching evaluations, and arrange to have three letters of reference sent, to: Prof. V. Panitch, Chair, Department of Political Science, S669 Ross, Faculty of Arts, York University, North York, Ont. M3J 1P3. Deadline for applications: March 1, 1994. This appointment is subject to budgetary approval. York University is implementing a policy of employment equity, including affirmative action for women. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and parmenent residents.

PSYCHIATRY

THE UNIVERSITY OF WESTERN ONTARIO & LONDON PSYCHIATRIC HOSPITAL - Psychotic Part-Time Psychietrist - Director of Research. The Department of Psychetry at The University of Western Ontario and London Psychiatric Hospital are seeking a distinguished senior scholar for a geographic full time psychiatrist - Director of Research. Requirements for the position include the academic rank at the Associate Professor level or higher, a record of recognized grant funded research in aspects of schizophrenia and major affective disorders, with teadership experience in the research field. The successful candidate will have an interest in conducting or promoting research into the hospital's major focus of Rehabilitation and continuing care, as well as other areas of relevant clinical research and psychopharmacology. The position involves teaching to promota an attitude/atmosphere of inquiry among staff and students as well as an ability to appreciate the results of research. The position offers an attractive income, according to the University schedule, with the opportunity for private practice, and a pleasant lifestyle in a progressive city with e population of 320,000 that has an established medical, academic, community and many cultural and physical amenities. Candidates must have certification in Psychiatry from the Royal College of Physicians and Surgeons of Canada and a licence to practice in Ontario. For further inquiry, please call Dr. O. Rae-Grant at the University of Western Ontario (519-663-3593) or Dr. L.W. Joseph at the London Psychiatric Hospital (519-455-5110 ext. 2206). Please send application/curriculum vitae in confidence to Dr. L.W. Joseph with a copy to Dr. D. Rae-Grant at the following addresses: Dr. L.W. Joseph, Psychiatrist-in-Chief & Clinical Director, London Psychietric Hospital, 850 Highbury Ave., London, Ontario N6A 4H1; Dr. O. Rae-Grant, Professor and Chairman, UWO, Department of Psychiatry, University Hospital, 339 Windermere Rd., London, Ontario N6A 5A5. This position is subject to budget approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is committed to employment equity, welcomes divisrity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

PSYCHOLOGY

UNIVERSITY OF NEW BRUNSWICK, Saint John Campus. The Department of Psychology invites applications for two, nine-month, term positions. The appointments, which are subject to budgetery approval, will be at the rank of either lecturer or assistant professor. Applicants are expected either to have a PhD or to be in the final stages of a PhD program. Salary will be based on qualifications and experience. Applicants are expected to be able to instruct courses in one or more of the following areas: introductory, developmental, abnormal, social, cognition, history, experimental. Applications, with curriculum vitae and the names and addresses of three referees, should be sent to Dr. James Noble, Acting Dean of Arts, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

TRENT UNIVERSITY - Subject to budgetary epproval, the Department of Psychology of Trent University is seeking to fill a tenure-track position at the Assistant Professor level in one or more of the areas of developmental/social/personality psychology. Candidates should have completed (or be near completion of) the PhD by tha stan of the appointment; preference will be given to candidates with applied research interests and to those whose research complements existing faculty research in cognition, neuropsychology, life-span development, and health psychology. Evaluation will be made on the basis of demonstrated or potential excellence in teaching, research and ability to establish an independent research program. Teaching duties for this appointment is July 1, 1994; the salary range at the Assistant Professor level is $41,816 to $52,209. Candidates should submit e curriculum vitas, selected reprints, and three (3) letters of reference to: Dr. Peter Watson, Chair, Department of Psychology, Trent University, Peterborough, Ontario K9J 7B8. The deadline for applications is March 15, 1994, although late applications may be considered. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Trent University is an Employment Equity Employer and especially invites candidacies from women, aboriginal peoples, visible minorities, and disabled persons.

ST. THOMAS UNIVERSITY - The Department of Psychology at St. Thomas University invites applications for a tenure-track position for the 1994-1995 academic year, at the rank of assistant professor (subject to budgetary approval.) St. Thomas University is a small, undergraduate, liberal arts university where excellence in undergraduate teaching is an institutional priority. The successful candidate will be expected to teach a variety of undergraduate psychology courses, with teaching and research excellence in one or more of the following areas: lifespan developmental psychology, psychology of aging, applied psychology (preferably I/O, health, or environmental), developmental psychology (preferably childhood and adolescence), learning, psychology of women, research design and statistics. A PhD degree, or imminent completion, is required. Applicants are asked to submit a curriculum vitae and evidence of teaching effectiveness (teaching portfolio preferred) and to arrange to have three letters of reference sent directly to Dr. Douglas Vipond, Acting Chair, Psychology Department, St. Thomas University, Fredericton, N.B. E3B 5G3 (FAX: 506-450-9615). Closing date When posttion is filled. Applicants are responsible for ansuring that their files, including letters of reference, are complete. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities.

QUEEN'S UNIVERSITY. Department of Psychology. A tenure track position at the Assistant Professor level is available starting 1 July 1994, or as soon as possible thereafter, in the area Cognitive Psychology. Applications will be accepted until March 15, 1994 or, subsequently, until tha position is filled. Queen's University is located in the historic city of Kingston, an attractive community of approximately 125,000, situated on the shore of Lake Ontario at the head of the St. Lawrence River, and roughly equidistant from Toronto, Ottawa, Montreal, and Syracuse, N.Y. The position is open to all specializations within Cognitive Psychology, but preference will be given to those with interests in quantitative and/or computational approaches to their topic. The successful candidate will be expected to hold the academic rank at the Associate Professor level or higher, a record of recognized grant funded research in aspects of schizophrenia and major affective disorders, with teadership experience in the research field. The successful candidate will have an interest in conducting or promoting research into the hospital's major focus of Rehabilitation and continuing care, as well as other areas of relevant clinical research and psychopharmacology. The position involves teaching to promota an attitude/atmosphere of inquiry among staff and students as well as an ability to appreciate the results of research. The position offers an attractive income, according to the University schedule, with the opportunity for private practice, and a pleasant lifestyle in a progressive city with e population of 320,000 that has an established medical, academic, community and many cultural and physical amenities. Candidates must have certification in Psychiatry from the Royal College of Physicians and Surgeons of Canada and a licence to practice in Ontario. For further inquiry, please call Dr. O. Rae-Grant at the University of Western Ontario (519-663-3593) or Dr. L.W. Joseph at the London Psychiatric Hospital (519-455-5110 ext. 2206). Please send application/curriculum vitae in confidence to Dr. L.W. Joseph with a copy to Dr. D. Rae-Grant at the following addresses: Dr. L.W. Joseph, Psychiatrist-in-Chief & Clinical Director, London Psychietric Hospital, 850 Highbury Ave., London, Ontario N6A 4H1; Dr. O. Rae-Grant, Professor and Chairman, UWD, Department of Psychiatry, University Hospital, 339 Windermere Rd., London, Ontario N6A 5A5. This position is subject to budget approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is committed to employment equity, welcomes divisrity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

PSYCHOLOGY

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ST. THOMAS UNIVERSITY - The Department of Psychology at St. Thomas University invites applications for a tenure-track position for the 1994-1995 academic year, at the rank of assistant professor (subject to budgetary approval.) St. Thomas University is a small, undergraduate, liberal arts university where excellence in undergraduate teaching is an institutional priority. The successful candidate will be expected to teach a variety of undergraduate psychology courses, with teaching and research excellence in one or more of the following areas: life-span developmental psychology, psychology of aging, applied psychology (preferably I/O, health, or environmental), developmental psychology (preferably childhood and adolescence), learning, psychology of women, research design and statistics. A PhD degree, or imminent completion, is required. Applicants are asked to submit a curriculum vitae and evidence of teaching effectiveness (teaching portfolio preferred) and to arrange to have three letters of reference sent directly to Dr. Douglas Vipond, Acting Chair, Psychology Department, St. Thomas University, Fredericton, N.B. E3B 5G3 (FAX: 506-450-9615). Closing date

The University of Calgary invites applications and nominations for a

Dean of the Faculty of Engineering

commencing July 1, 1994.

The Faculty of Engineering offers professionally accredited undergraduate and graduate programs leading to masters and doctoral degrees through the Departments of Chemical and Petroleum Engineering, Civil Engineering, Electrical and Computer Engineering, Geomatics Engineering and Mechanical Engineering. The Faculty has 1200 undergraduate students, 350 graduate students, and 95 faculty members. A very active research program is reflected by the 1992 research sponsorships totalling over $8.5 million.

The Faculty seeks a Dean with the vision and leadership skills to shape its future to attain the highest possible standards of excellence in teaching, research and service. As senior executive officer of the Faculty, the Dean will work with the diverse and dynamic community of Calgary, the province and the nation as well as interational communities to further develop academic programs of the Faculty including the recently implemented Engineering Internship Program.

The successful candidate will be a strong advocate for the Faculty both internally and exterolly and able to capitalize on her/his knowledge of the changing needs in both the field of engineering and society to promote excellence in education and research programs which are responsive to the needs of industry, students and the community. The successful candidate will also possess a distinguished record of achievement in her or his career.

The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates including women, aboriginal people, visual minorities and people with disabilities. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Nominations and applications, including a Curriculum Vitae and the names of three referees, should be submitted by March 15, 1994.

Dr. J.D. Calkin
Vice-President (Academic) and Provost
The University of Calgary, 2500 University Drive N.W.
Calgary, Alberta, Canada T2N 1N4
Telephone: (403) 220-5462 FAX: (403) 289-6800

THE UNIVERSITY OF CALGARY

REHABILITATION MEDICINE

QUEEN'S UNIVERSITY - Department of Rehabilitation Medicine requires a certified physiatrist for a geographical full-time academic position commencing July 1, 1994. Current clinical practice opportunities exist in head injury, spinal cord injury, amputee, and chronic pain management as well as those in general rehab. medicine, electrodiagnosis, and paadiatric rahabilitation. The Department is extansively involved in undagraduate teaching at all levels and has a fully approved four-year residency training programme. Candidates must have a major commitment to the development of the academic goals in teaching and research. The appointment may be at the rank of Assistant or Associate Professor. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Queen's University has an employment equity programme, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and members of visible minorities. Queen's University is willing to help the spouse of a new appointee seek suitable employment. Applications, curriculum vitae, copies of recent publications and letters from three referees should be sent to Dr. A.W. MacLean, Acting Head, Department of Psychology, Queen's University, Kingston, Ontario K7L 3N6, telephone (613)545-2492, fax (613)545-2499.

QUEEN'S UNIVERSITY. Department of Psychology. A tenure track position at the Assistant Professor level is available starting 1 July 1994, or as soon as possible thereafter, in the area Social Psychology. Applications will be accepted until March 15, 1994 or, subsequently, until tha position is filled. Queen's University is located in the historic city of Kingston, an attractive community of approximately 125,000, situated on the shore of Lake Ontario at the head of the St. Lawrence River, and roughly equidistant from Toronto, Ottawa, Montreal, and Syracuse, N.Y. The successful candidate will have a PhD, with a specialization in Social Psychology. She or he would be expected to teach social psychology at tha undergraduate and graduate level. Expertise and willingness to teach courses in design and quantitative methods, including multivariate statistics, at the undergraduate or graduate level are a plus. In addition to teaching, the successful candidate is expected to supervise the research of undergraduate and graduate students and to maintain an active research program. Decisions will be made on the basis of demonstrated research competence, teaching ability and potential for collegial service. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity program, welcomes diversity in the workplace, and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and members of visible minorities. Queen's University is willing to help the spouse of a new appointee seek suitable employment. Applications, curriculum vitae, copies of recent publications and letters from three referees should be sent to Dr. A.W. MacLean, Acting Head, Department of Psychology, Queen's University, Kingston, Ontario K7L 3N6, telephone (613)545-2492, fax (613)545-2499.

QUEEN'S UNIVERSITY. Department of Psychology. A tenure track position at the Assistant Professor level is available starting 1 July 1994, or as soon as possible thereafter, in the area of Developmental Psychology. Applications will be accepted until March 15, 1994 or, subsequently, until the position is filled. Queen's University is located in the historic city of Kingston, an attractive community of approximately 125,000, situated on the shore of Lake Ontario at the head of the St. Lawrence River, and roughly equidistant from Toronto, Ottawa, Montreal, and Syracuse, N.Y. The successful candidate will have a PhD, with a specialization in Developmental Psychology, preferably with Applied or Clinical interests. The candidate should be able to provide instruction in human development, language and cognition at the undergraduate and graduate levels In addition to teaching responsibilities, the successful candidate is expected to supervise the research of undergraduate and graduate students and to maintain an active research program. Decisions will be made on the basis of demonstrated research competence, teaching ability and potential for collegial service. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment-equity program, welcomes diversity in the workplace, and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and members of visible minorities. Queen's University is willing to help the spouse of a new appointee seek suitable employment. Applications, curriculum vitae, copies of recent publications and letters from three referees should be sent to Dr. A.W. MacLean, Acting Head, Department of Psychology, Queen's University, Kingston, Ontario K7L 3N6, telephone (613)545-2492, fax (613)545-2499.

UNIVERSITY OF PRINCE EDWARD ISLAND - Psychology. Subject to budgetary approval, applications are invited for a tenure-stream position, at the rank of Assistant Prolassor. Applicants should have a PhD. Applications are especially invited from cognitive developmental psychologists and cognitive psychologists with a strong developmental background. Areas of special interest might include problem solving, information processing, emotion, and computer modeling. We are seeking applicants with a demonstrated commitment or experience in student-centeied undergraduate teaching and with an ability to involve students in their research. The University is committed to a policy of employment equity and addressing gender imbalance in the make up of the faculty. Accordingly, temale candidates are especially urged to apply for this position. The successful candidate will teech 6 semester-long undergraduate courses annually, in a variety of content areas. Honours thesis supervision is required. Salary floor of the assistant professor level for 1993-94 was $39,572. The University of Prince Edward Island is a primarily undergraduate institution with 2,700 full-time students. A collegial Department of Psychology with ten full-time faculty members graduates the largest number of majors in the university The size of the university and province lead to many opportunities for collaboration and applied research. Send letter of application, curriculum vitae, copies of recent publications, and three letters of reference to: Dr. Philip Smith, Chair, Department of Psychology, University of Prince Edward Island, Charlottetown, P.E.I. C1A 4P3. The effective date of appointment is July, 1994. The closing date for receipt of applications and supporting documents is 1 March, 1994. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

WILFRID LAURIER UNIVERSITY - Department of Psychology. Applications are invited for a tenure-track position at the Assistant Professor level, starting July 1, 1994. The successful applicant will have a commitment to quality teaching, with the ability to teach undergraduate and graduate courses in research methodology and statistics. In addition, the successful applicant will have a strong and active program of research in any area. Applications will be accepted until the position is filled, however interested persons should epply by March 1, 1994. Applicants should send a curriculum vitee, copies of recent publications, a statement of research interests, and three letters of reference to Dr. Keith Horton, Chair, Department of Psychology, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. This advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to employment equity and invites applications from women, visible minorities, aboriginal persons, and persons with disabilities. The University provides a smoke-free working environment.

SCIENCE STUDIES

YORK UNIVERSITY - The Department of Science Studies, Atkinson College, York University, invites applications for a tenure-track position at tha assistant professor lessor level in Science Studies effective July 1, 1994. This position is basad in Atkinson College but may be a cross-appointment in the Faculty of Science. As well, faculty members normally particpate in the Graduate Faculty. The position is subject to budgetary approval by the University. Atkinson College is a faculty of York University whose mission is to provide a range of degree programmes for edult students studying on a part-time basis, primarily through evening courses and both evening and daytime courses in the summer. The successful candidate will have the ability to teach courses in science, technology and society and in science for non-science students. Research and teaching interests in 20th century history or social studies of science or technology. Required: PhD in the history or social studies of science or technology, publications and demonstrated research programme and evidence of a commitment to innovative teaching. Please send or fax a curriculum vitae and arrange to have three letters of reference sent or faxed to the Chair, Professor Richard A. Jarrell, Department of Science Studies, Atkinson College, York University, North York, Ontario M3J 1P3. FAX number: (416)736-5103. Deadline for receipt of applications is March 15, 1994 York University is implementing a policy of employment equity, including affirmative action for women feculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and parmanent residents of Canada.

SOCIOLOGY

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Sociology. Sir Wilfred Grenfell College invites applications for a tenure-track position in the Department of Sociology beginning September 1, 1994, subject to budgetary approval. The

DALHOUSIE UNIVERSITY
NEUROSCIENCE

Dalhousie University invites applications for the following position as part of a broad initiative in the area of neuroscience.

Killam Memorial Chair and Director of the Institute for Neuroscience

A pre-eminent scientist is sought to assume a Killam Memorial Professorship and exercise a leadership role amongst a cohesive community of neuroscientists. It is expected that the appointment, which involves research and graduate teaching, will be made with tenure at the level of full Professor, either in the Faculty of Medicine or the Faculty of Science. Exceptional junior candidates may also be considered. In order to maximize interactions among the approximately thirty individuals with overlapping research interests in Neuroscience, the goal of this initiative is to develop a larger and more interactive centre of excellence in this field at Dalhousie. To complement the strengths of existing faculty and to catalyse new directions, the university seeks a person with a record of scientific leadership who will serve as the Director of the Institute of Neuroscience. The area of research is of secondary importance to the applicant's scientific and personal credentials.

Applications and nominations for this position should be made by submission of a curriculum vitae, a brief description of current research interests and the names of at least three referees (including telephone and fax numbers) to: Dr. Deborah Hobson, Vice-president (Academic and Research), DALHOUSIE UNIVERSITY, Halifax, Nova Scotia, Canada, B3H 4H6, from whom further information can be obtained by telephone at (902) 494-2586, fax at (902) 494-1658, or Internet: hobson@adm.dal.ca

Consideration of applications will begin on February 14, 1994 and will continue until an appointment is made.

This appointment is open to all applicants. DALHOUSIE UNIVERSITY is an Employment Equity/Affirmative Action Employer. The university encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities.

appointment will be made at the lecturer or junior assistant professor rank. A PhD or equivalent preferred. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The area of specialization is open, but family studies, and one of the following desired: mass media, research methods, health and illness or cultural studies. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Department of Sociology. Applications are invited for a tenure track position in Sociology at Memorial University of Newfoundland effective September 1, 1994, subject to budgetary approval. Rank and salary commensurate with qualifications and experience. Preference will be given to candidates with one or more of the following areas of expertise: sociology of deviance and social control, sociology of health and illness, environmental sociology, and the sociology of culture. Candidates must have a PhD in Sociology, a promising research and publication record, and a commitment to undergraduate and graduate teaching. Applicants should mail or fax (709-737-4569) their application, along with a curriculum vitae and the names of three referees, to Ian M. Gomme, Head, Department of Sociology, Memorial University, St. John's, Newfoundland, A1C 5S7, before 1 March 1994. In accordence with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Memorial University of Newfoundland is committed to employment equity.

UNIVERSITY OF NEW BRUNSWICK - Saint John Campus, Sociology. Applications are invited for a nine-month term appointment in Sociology for the 1994-1995 academic year at the rank of Assistant Professor. Candidates are expected to have a PhD with specialization in sociological theory and/or criminology/deviance. Salary will be commensurate with qualifications and teaching experience. Applications, with curriculum vitae and the names and addresses of three referees should be sent to Dr. James Noble, Acting Dean of Arts, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. This position is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to employment equity.

SOCIOLOGY & ANTHROPOLOGY

ST. FRANCIS XAVIER UNIVERSITY - The Department of Sociology and Anthropology invites applications for a limited term contract at the level of Lecturer or Assistant Professor to begin 1 September 1994, subject to budgetary confirmation. Candidates will be expected to have a PhD or be A.B.D. The preferred areas of specialization are criminology, deviance and gender. Please send a letter of application and Curriculum Vitae to: Dr. Agnes Calliste, Chair, Department of Sociology and Anthropology, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia B2G 2W5 by 15 March 1994. Please arrange for three letters of reference to be sent to the same address. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permenent residents.

UNIVERSITY OF WINDSOR - The Department of Sociology and Anthropology invites applications for a tenure track position at the Assistant Professor level beginning July 1, 1994. The successful candidate will have a PhD in Sociology or Anthropology, and will show excellence in scholarship and teaching. The candidate will be expected to teach in the Criminology/Deviance area and one or more of the following areas: family, sex and gender, race and ethnic relations, comparative development, social psychology, work and theory. This position is subject to final budgetary approval. The Department offers undergraduate degree programs in Anthropology, Sociology, Criminology, Family Studies, and a Masters program in Sociology. The University of Windsor is committed to employment equity and welcomes applications from Aboriginal Peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged. In accordance with Canadian immigration requirements this advertisement is directed, in the first instance, to Canadian citizen and permanent residents of Canada. Applications for the position will be accepted until February 28, 1994. Candidates should send curriculum vitae, a sample of their current work and the names of three referees to: Dr. M.L. Dietz, Head, Department of Sociology and Anthropology, University of Windsor, Windsor, Ontario N9B 3P4; FAX (519)971-3621.

SUMMER SESSION

THE UNIVERSITY OF MANITOBA Summer Session 1994 may have instructional positions open in courses offered by the following Departments and Schools: Environmental Design, Anthropology, Economics, English, French, Spanish and Italian, Geography, German and Slavic Studies, Asian Studies, Labour Studies, Women's Studies, Philosophy, Psychology, Religion, Curriculum, Humanities and Social Sciences, Curriculum: Maths and Natural Sciences, Educational Administration and Foundations, Educational Psychology, Civil Engineering, Mechanical Engineering, Clothing and Textiles, Family Studies, Foods and Nutrition, Accounting and Finance, Actuarial and Management Sciences, Nursing, Physical Education and Recreation Studies, Applied Mathematics, Biology, Botany, Chemistry, Computer Science, Geological Sciences, Mathematics and Astronomy, Statistics, Zoology, Social Work, Fine Arts, Music. University teaching experience is required. Normally a PhD is preferred. Summer Session 1994 is scheduled in three academic periods, Intersession May 2 - June 21, Summer Evening May 2 - August 3, and Summer Day July 4 - August 18. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Applications must be mailed by March 15, 1994. Applications for teaching positions should indicate the Department or School of interest. All applications should be forwarded to: Dr. Bill Kops, Director, Summer Session, Continuing Education Division, 188 Continuing Education Complex, The University of Manitoba, Winnipeg, Manitoba R3T 2N2.

THEATRE

MEMORIAL UNIVERSITY OF NEWFOUNDLAND + Theatre. Sir Wilfred Grenfell College invites applications for a tenure-track position in the Department of Theatre for a Designer/Stagecraft Professor beginning September 1, 1994, subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. An M.F.A. or professional equivalent in Design is required. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. The successful candidate will be responsible (in conjunction with the Department Head and the Technical Director/Stagecraft Professor) for the planning and teaching of a variety of undergreduate courses in various areas of stagecraft and design in the technical stream of a four-year B.F.A. theatre programme. The candidate will be responsible for the supervision of all design aspects of the program and will also be responsible for designing at least two major productions a year for the department's fully flexible courtyard theatre. Candidates should have experience teaching at the post-secondary level. A substantial body of experience in the professional theatre is essential. A combination of craft skills, theory and knowledge in the areas of scenic art, costume studies and construction, prop building and materials, drafting and model making is also essential. A thorough knowledge of the Canadian professional theatre and theatre artists would be an asset. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Arif Hesnain, Acting Head, Department of Theatre, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6383. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

THEOLOGY

THE UNIVERSITY OF WINNIPEG, Faculty of Theology, an ecumenical theological faculty with primary roots in the United Church seeks a scholar with a PhD (or equivalent doctoral degree) for appointment as an Assistant or Associate Professor beginning 1 Sept. 1994. Applicants' teaching and research interests should be focused on historical and theological studies in the Christian tradition with an awareness of the impact on these studies of contemporary movements (e.g. feminist, aboriginal, liberationist, or ecological); pastoral theology; worship. The candidate must have an established record in teaching and research; an ability to teach and supervise students at the graduate level of professional study; and an interest in administration. Preference may be given to candidates with demonstrated competency in the practice of professional ministry and an understanding of the traditions of the United Church of Canada. The University of Winnipeg is an equity employer. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. This appointment is subject to final budgetary approval. Letters of application with curriculum vitae and the names of three referees should be sent to: Dr. Harold J. King, The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9. Closing date for application is April 30, 1994.

ST. JOSEPH'S COLLEGE at the University of Alberta. Applications for a position as Lecturer/Assistant Professor (tenure stream) in Moral Theology and invited, candidates must have a doctorate in Cothotic Theology for appointment as Assistant Professor, and demonstrated competence in moral theology, with a specialization in bioethics. Duties which will commence July 1, 1994, will include teaching moral theology, including bioethics, and research. 1993-94 salary range: Lecturer 33,692-48,166; Assistant Professor 40,025-57,003. Salary and rank will be commensurate with qualifications and experience; appointment is subject to finet budgetary approval. Send application, c.v., and the names/addresses of 3 referees to Dean T.F. Hartnagel, St. Joseph's College, University of Alberta, Edmonton, Alberta T6G 2J5 by March 1, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

VISUAL ARTS

MEMORIAL UNIVERSITY OF NEWFOUNDLAND + Visual Arts. Sir Wilfred Grenfell College invites applications for a one-year contractual position in the Department of Visual Arts - Sculpture, subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. Candidates should have an M.F.A. degree or equivalent, exhibition record, teaching experience at the post-secondary level and a commitment to excellence in teaching. The successful candidate will be responsible for teaching courses in sculpture as part of a four-year Bachelor of Fine Arts programme. A knowledge of safe studio practices, the ability to work in several media, strong drawing skills and a knowledge of modern and traditional methods and theories are highly desirable. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier with slides of recent work, and the names of three referees, should be submitted or faxed to: Professor Kent Jones, Head, Department of Visual Arts, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9; Fax (709)637-6383. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1994.

ZOOLOGY

UNIVERSITY OF BRITISH COLUMBIA - Applications are invited for a tenure-track position at the Assistant Professor level in the Department of Zoology, University of British Columbia. Appointment may be considered at a higher rank for a senior woman with exceptional qualifications. Salary will be commensurate with education and experience. The Department of Zoology currently comprises 36 faculty members, approximately 35 postdoctoral fellows and research associates, and 140 graduate students. Preference will be given to candidates with at least 2 years postdoctoral experience and with demonstrated excellence in research that complements the present strengths in the department. We require an animal population geneticist with strong theoretical skills. Experience with molecular biology approaches to this discipline will be considered an additional asset. The appointee will be expected to develop a strong research program, and teach in appropriate undergreduate courses, including biostatistics. Starting date will be January 1 or July 1, 1995. Appointment is subject to final budgetary approval. Curriculum Vitae, 3 letters of reference, and a brief outline of research interests should be submitted to Dr. J.E. Phillips, Head, Department of Zoology, University of British Columbia, 2354 - 6270 University Boulevard, Vancouver, B.C V6T 1Z4, Canada (Fax: 604-822-2416). Closing date for applicetion is June 1, 1994. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of British Columbia welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities.

ACCOMMODATIONS

FOR SALE: House to restore (abandoned bergerie) in the south of France on edge of village in sunny Corbiere region between Perpignan and Narbonne, 20 minutes from Mediterranean. $25,000. Phone: 519-823-0345.

SABBATICAL RENTAL: Montreal. Spacious, furnished house for rent, Aug '94 to July '95. 4 or 5 bedrooms with 1 or 2 studies. Finished basement, on cul de sac, next to park, close to stores, trains, buses, downtown, universities. Ideal for children. For $1500/m call or write: F. Bird, 514-486-8342, at 204 Wolseley, Montreal West, Que H4X 1W2.

SABBATICAL in Toronto? 3 bedroom home in prestigious area available Aug. 1/94 for one year. One block from subway, shops, cinema. Good commuting to U of T, York. Call 1-416-239-0096 or ROWSTON@VM2.YorkU.CA.

TORONTO HOUSE FOR RENT during sabbatical, 5 mo to subway, furnished, 3 bedrooms, 2 baths, rec room, quiet area, $1200/month + utilities starting approx. Sept. 1, 1994 to Aug. 15, 1995. (416)699-3924 (evenings), or (416)736-2100 ext 66640 (days).

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SABBATICAL RENT Lyon France, a great university centre near Alpes and Mediterranean sea, fully furnished house, three bedrooms, enclosed garden, residential district. $ 1000 per month, electricity, heating and phone not included. Contact Mrs. Cassalt, 1436 Rang St-Ange, Sainte-Foy, Que., G2E 3L9 or phone 418-877-8574

VILLA FOR RENT in Southern France, Provence: Sept. 1, 1994 to May 31, 1995. Fully furnished 3 bedroom, large office/library, 1 acre, private, wooded, inground swimming pool, tennis court, 1/2 hour north of Aix en-Provence. $ 1200 per mo. plus utilities. Contact: Dr. Sandra Beckett, 278 Riverview Blvd., St. Catharines, Ontario, L2T 3N4 (905) 687-7315.

FOR RENT Ottawa (Glebe) sunny duplex, overlooking park. Five minute drive to campus. Quiet street, close to shops, restaurants, and boutiques. Large, main floor bedroom; 2 studies (one with large windows overlooking the park); spare bedroom; separate dining room and sunroom, storage space. Fully furnished including dishes, dishwasher, and laundry facilities July 94 - Aug. 95 (negotiable). $950.00/month. Contact: Huntley (613)788-2600 x 3751.

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UNIVERSITÉ LAVAL

Département de nutrition humaine et de consommation
Faculté des sciences de l'agriculture et de l'alimentation

POSTE DE PROFESSEURE OU PROFESSEUR EN SCIENCES DE LA CONSOMMATION

Le Département de nutrition humaine et de consommation procède actuellement au recrutement de professeure ou professeur en sciences de la consommation (économie de la consommation).

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4. Participation aux instances pédagogiques et administratives.

Critères particuliers de sélection

1. Formation universitaire:
   - Baccalauréat en consommation ou dans une discipline connexe (ex.: économie, administration, sciences sociales).
   - Doctorat ou sur le point de l'obtenir, dans un domaine relié à l'économie de la consommation.
2. Expérience:
   - Expérience de recherche dans un domaine relié à la consommation.
   - Publications scientifiques.
   - Expérience dans l'enseignement sera un atout.
3. Connaissance du français parlé et écrit, de préférence. Des cours de formation en langue française sont disponible à l'Université Laval.

Le salaire est déterminé selon la convention collective.

Le poste est disponible à partir de juin 1994. L'Université Laval applique un programme d'accès à l'égalité. En accord avec les exigences du Ministère de l'Immigration du Canada, cette offre est destinée en priorité aux citoyennes et citoyens canadiens et aux résidentes et résidents permanents du Canada.

Les personnes intéressées sont priées de faire parvenir leur curriculum vitae et trois lettres de référence, avant 17h le 8 avril 1994, à:

John A. Zee, Directeur
Oépartement de nutrition humaine
et de consommation
Pavillon Paul-Comtois
Université Laval
Québec (Québec)
Canada G1K 7P4

McGill University
SCHOOL OF NURSING

Seeks candidates for full time tenure track positions involving teaching in graduate and undergraduate programs. Candidates must hold an earned doctorate in nursing or related discipline, and show evidence of independent research or excellent scholarly potential. Candidates will be expected to conduct a strong program of funded research in their own substantive area of interest. The candidate must also be eligible for licensure by the Order of Nurses of Quebec. Opportunities for cross appointments in 5 major teaching hospitals are available. Rank and salary commensurate with qualifications.

In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. McGill University is committed to equity in employment.

These positions are subject to final budgetary approval.

Send curriculum vitae and names of three references to:

Dr. Barbara Anne Gooding, Acting Director
McGill University School of Nursing
3506 University Street
Montreal, Quebec
H3A 2A7

Faculty of Law
Assistant Professor

The University of Calgary Faculty of Law invites applications for a two year full-time limited term position at the Assistant Professor level to commence July 1, 1994. Candidates must hold an LLM degree or significant equivalent experience in practice, and teaching experience is desirable. Areas of expertise should include business law, commercial law and lawyering skills. In exceptional circumstances, an appointment may be made at a higher level.

The Faculty of Law offers a three year program leading to the degree of Bachelor of Law (LLB) and is distinctive among Canadian law schools because of its dual focus on substantive legal knowledge and lawyering skills. The Faculty also offers a graduate program leading to an LLM in natural resources and environmental law

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. *The University of Calgary is committed to Employment Equity.*

Applications with a current curriculum vitae, and the names of three referees, should be sent by February 28, 1994 to:

Dr. Sheilah Martin
Dean, Faculty of Law
The University of Calgary
2500 University Drive N.W.
Calgary, Alberta T2N 1N4

THE UNIVERSITY OF CALGARY

ASSISTANT PROFESSOR
SCHOOL FOR RESOURCE AND ENVIRONMENTAL STUDIES
DALHOUSIE UNIVERSITY

The School for Resource and Environmental Studies of Dalhousie University has an opening for a full time tenure track appointment at the Assistant Professor rank. Preference will be given to candidates in environmental ethics, environmental education, human ecology, environmental health and marine environmental studies. The successful candidate will participate in teaching and research and perform administrative duties in the graduate program in Environmental Studies. Applicants must have demonstrated teaching and research experience with a publications record. A Ph.D. is required.

The School has extensive international environmental management projects. Opportunities exist for involvement in these projects; experience and interest in international work should be clearly expressed. The appointment will commence July 1, 1994, and applications must be received no later than March 11, 1994.

Applicants should send a curriculum vitae, the names of three referees and one of their publications to:

Dr. Gordon Beanlands
Chair, Search Committee
Dalhousie University
School for Resource and Environmental Studies
1312 Robie Street
Halifax, Nova Scotia
B3H 3E2
FAX: (902)494-3728

Dalhousie University is an employment equity/affirmative action employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities.

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Low Season: April - August Shoulder Season: March, September - November
High Season: Oecember - February

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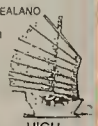

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PREFACE NOTES

1. All references are to the Income Tax Act except as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.

2. Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R' and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g. "IMP.80-1".

3. Because the Income Tax Act is a legal instrument, the results of cases tricd before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

4. Because the Province of Quebec levies its own personal income tax the figures in French quotation marks " << >> " refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

5. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

6. Deductible Dependants

The law allows single parents supporting a child under 18 (or physically or mentally infirm) to claim a credit equivalent to that available to a taxpayer supporting a dependant spouse. This was challenged in 1992 under The Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. It is not yet clear whether Revenue Canada will take the case to the Supreme Court of Canada. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess past years' returns. Under the government's "Fairness Package", tax years as far back as 1985 can be amended.

7. There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children was eliminated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as follows:

Family Income	One Child	Two Children	Three Children
$ 0	$1020	$2040	$3135
$ 10,000	$1520	$2540	$3635
$ 20,000	$1520	$2540	$3635
$ 30,000	$ 918	$1836	$2931
$ 40,000	$ 668	$1336	$2431
$ 50,000	$ 418	$ 836	$1931
$ 60,000	$ 168	$ 336	$1431
$ 75,000	-	-	$ 681
$100,000	-	-	-

In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government determines the family allocation according to the number and ages of the children. For the first eligible child, the basic amount is $869; for the second eligible child, the basic amount is $1000 and, for the third and all subsequent eligible children, the basic amount is $1597. An additional amount of $103 is also given for every child of 12 years old and over. Quebec also has its own Family Allowance System. These allowances are non-taxable.

8. Fairness Package

Bill C-18 was enacted on December 17,1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form. Quebec has not enacted these provisions except for the amendment to the appeal procedure entitling the taxpayer to file a notice of objection up to one year after the filing deadline. In addition, a fee of $20 is charged before a taxpayer's file will be re-opened, refundable if the taxpayer is partly or completely successful.

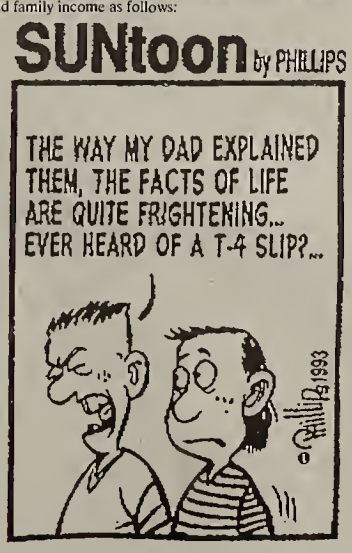
9. For those taxpayers who pay by instalments, a new system has been implemented effective March 1992. Beginning with the March 1992 instalment, Revenue Canada informed individuals of the exact amount of their instalment payment. Taxpayers using this system will not be subject to interest charges or penalties, even if these payments fall short of their total tax liability for the year. Beginning with the instalment due September 1994, taxpayers with income on which tax is not deducted at source and which attracts at least $2,000 ($1200 for Quebec's resident) of tax in the year, must pay tax instalments on that income.

It is noteworthy that in 1992 regulations were put in place requiring Revenue Canada to pay interest on refunds only after June 15th rather than April 30th.

10. Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as it is the taxpayer and not Revenue Canada who initiates the process a taxpayer can pay up with interest but no penalties, by first giving a broad outline of the disclosure to a local Revenue Canada office, then following up with details upon request. A further incentive to be forthcoming about past unpaid tax is that there is no limitation period binding Revenue for unfiled returns or false or misleading information.

11. Until 1993, a deceased's estate could make an RRSP contribution on behalf of a deceased within 60 days of death, getting a useful deduction and enlarging the RRSP which can then be moved tax-free to the surviving spouse. In 1993 the rule changed to allow RRSP contributions up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, and thus giving executors more time to take advantage of this useful planning tool.

12. As of January 1, 1993 "spouse" includes any opposite sex partner with whom a taxpayer co-habits for at least 12 months, or who is a parent of a child of whom the taxpayer is a parent. The common-law "marriage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers' legal marital status. This will help co-habiting couples who until now were denied spousal RRSP contributions. However, these changes will penalize couples who have been claiming child tax credits, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been deemed married.



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13. Underlined portions indicate changes from the 1992 Guide.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

The Income Tax Act contains no statutory definition of 'income' although Section 3 <<28>> does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are: (a) control test — the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive; (b) integration or organization test — looks to whether the individual is part and parcel of an organization such that his work forms an integral part of its over-all business; (c) economic reality test — an individual is less likely to be an employee if he bears risk of loss or has a chance of profit; (d) specific result test — an individual who is engaged to ensure his services are generally at his employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the over-all picture to determine if the person is an employee or independent contractor. (See CAUT Bulletin Dec. 1980, p. 8 for some additional details).

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 <<32-33>>, <<36-46>>. Section 8 <<59-79>> describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) <<59>>).

Business income (Section 9 <<80-82>>) includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 Bart Case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his consulting business. In deciding that he was actually an employee and had entered into a contract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

EMPLOYMENT INCOME

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

Fringe benefits included in income

Examples of fringe benefits which must be included in income are as follows:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

b) allowances for personal or living expenses received from his/her employer;

c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven multiplied by 12 cents per kilometre.

d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small. (Consult IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of $25,000; since May 21, 1993, Quebec considers the whole premium paid as a taxable benefit.

f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a $25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;

h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:

- $2,000 for each year an individual was employed by the employer or a related party; plus
- $1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Fringe benefits excluded from income

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;

c) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans; since May 21, 1993, Quebec considers these contributions as a taxable benefit.

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

e) free parking provided for employees;

f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

g) the employer's contributions to a wage loss replacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.

h) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;

i) certain consulting services which, generally, are in the areas of health, termination, or retirement.

Deductions available to employees

Section 8 <<59-79>> specifies the deductions which are permitted from employment income. Subsection 8(2) <<59>> contains the general limitation that, except as permitted by section 8, no other deductions are allowable. Since 1988 and 1993 in Quebec, deductions for UIC and CPP <<QPP>> have been replaced by credits of 25-28% of amounts paid. These credits are covered by Section 118 of the Tax Act.

Allowable deductions from employment income include the following:

a) legal expenses — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) <<77>>).

b) teacher's exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8(1)(d) <<79>>).

c) travelling expenses — incurred by an employee:

- who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places; and,
- who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 <<TP64.3>> signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8(1)(h) <<63>>). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Since 1988, these expenses are subject to a limit of $250 per month for interest and a maximum capital cost of $20,000. Effective September 1, 1989, these limits have been increased to $300 and $24,000 respectively. (Paragraph 8(1)(j) <<64>>). (IT-272R) (See "Automobile Expenses" page 6).

Employees may be eligible for a rebate of GST paid for these expenses. To claim this rebate, the taxpayer must complete form GST370, "Employee and Partner GST Rebate", and attach it to his/her return.

d) dues and other expenses of performing duties —

- dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income the dues will be an allowable deduction therefrom. (Subparagraph 8(1)(i) <<68a>>).
- faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8(1)(iv) <<68b>>).
- office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8(1)(i); subparagraphs (ii) and (iii) <<78>>).

e) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of $3,500 each year. For years of pre-1990 service during which the employee was a contributor, the $3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1993 RRSP limit, an employee in 1993 may contribute up to $3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making $3,500 per year of current service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at $3,500 per eligible year. (See Pension Reform for details).

Supplemental plan arrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such schemes.

f) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (The court cases now insist this distance be determined straight-line, not by road.) Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his/her spouse has sold their old residence as a result of the move. (Paragraph 62(3) <<350>>). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the tax-payer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the taxpayer derived no profit: Splane v MNR.

g) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is $5000 ($4000

before 1993) for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year the deduction is $3000 ($2000 before 1993) each. In Quebec, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to $150 per week (up from $120 in 1992) are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and $90 per week in the case of children under 14. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under Subsection 250 (1) unless he/she fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

An interesting decision was delivered in 1989 by the Federal Court — Trial Division. The Taxpayer, Ms. E.C. Symes, claimed as business expense the costs of the nanny she employed to care for her children while she ran her law practice. The Crown contended that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The Court ruled in favour of the taxpayer. The Crown appealed this decision. On June 19, 1991 The Federal Court of Appeal allowed the Crown's appeal and denied the nanny expenses as a business expense. This decision was upheld by the Supreme Court of Canada on December 16, 1993.

h) Self-funded leave of absence

Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that:

(1) no more than 33 1/3 per cent of the employee's salary may be deferred;

(2) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral;

(3) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and

(4) the employee must return after the period of leave to his employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the year it is earned.

i) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks or convertible titles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him for safekeeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than $250 million) and 25% if issued by a medium size corporation. After May 20, 1993 only a small corporation can issue stocks or convertible titles eligible for a deduction.

j) Alimony and maintenance payments

Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement, as long as they were paid on a periodic basis, but maintenance payments (to a separated spouse or ex-common-law spouse) had to be under court order. The new definition of "spouse" (see introduction, paragraph 12) does away with this distinction and apparently common-law spouses no longer require court orders, only a written separation agreement. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot be retroactively validated under the new rules, but if the same couple reunited after 1992 then split up they could fall under the new rules.

Amounts under the separation agreement or court order are deductible to the payor and taxable to the recipient, provided they satisfy all of the criteria required by the Income Tax Act. If the recipient spouse directs their alimony to a third party, they are still taxed as if they had received it. The payments must be periodic: a lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments.

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible, but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance, are non-deductible.

k) Registered Retirement Savings Plan contribution

This subject is referred to separately in the index because of broadly based interest. This long awaited pension reform legislation received Royal Assent on June 27, 1990. Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net income.

After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to $11,500; for 1992 to $12,500; for 1993 to $12,500; for 1994 to $13,500; for 1995 to $14,500; for 1996 to $15,500; after which the limit will be adjusted for inflation. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annual limit in the future for up to seven years. (Please refer to additional comments on pension reform following this section on RRSP's).

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any withdrawals within two years of contribution are included in your income. (The time-limit starts from the year in which the contribution was made, not deducted, so if a taxpayer contributes to a spousal RRSP in February 1994 and deducts it from his 1993 income, he will be taxed on any withdrawals made before 1997.) There is also an interim measure, discussed below under Pension Reform allowing an individual to contribute an additional $6,000 per year to the spouse's RRSP. (Subsections 146 (8.3), (8.5), (8.6) and (8.7) <<931.1, 931.3, 931.4, 931.5>>). Interest on funds borrowed after November 12, 1981 to contribute to RPPs and RRSPs is not deductible. Taxpayers who contribute their own savings to these plans will be unaffected.

If an individual has received a retiring allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section.

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

— an annuity for life,
— an annuity for a fixed term, or
— a registered retirement income fund (RRIF), out of which payment will be made to you each year.

The rules governing payouts from RRIFs changed effective the beginning of 1993. The new rules increase the proportion of total RRIF assets which must be paid out as RRIF income from age 71 to 77; beyond age 78, the minimum payout percentage under the new rules is lowered. RRIFs set up before 1993 can choose to keep the present (lower) payout percentages up to age 77. Thereafter, all RRIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits at all.

In addition to annuities or RRIFs, changes are currently in progress which will eventually permit a taxpayer to delay buying an annuity until he/she turns 80, while allowing him/her to withdraw a portion of the principal annually. These "life income funds" are designed as an alternative to life annuities, allowing the LIF holder to manage his/her money after it is transferred from an RRSP. Quebec has already allowed LIFs, and Ontario is finalizing its own plan, differing from Quebec in that the spouse's written consent is required before purchase. In Ontario, the LIF is required to be registered with Revenue Canada; in Quebec, with Revenue Canada and Revenu Quebec. Currently, Alberta, Saskatchewan, Manitoba and Nova Scotia are moving to implement LIFs.

Individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a RRIF may start at any time after purchase.

Pension reform

The major aim of the pension rules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and indicated on the employee's T4. This pension adjustment is based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The taxpayer receives with his notice of assessment, information indicating the amount of RRSP contribution room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP).

It is to be noted that even individuals in a defined benefit pension which provides the maximum benefit will still have $1000 of RRSP room.

Also taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another new provision allows an individual to contribute up to $8,000 in excess of his/her limits, and while he/she does not get a tax deduction for the contribution, interest thereon accumulates tax-free. However, this $8,000 is intended as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his RRSP limits. Apart from the "cushion" the normal rules which impose a 1% per month penalty on excess contributions would apply, so careful use of the lifetime overcontribution "cushion" is recommended.

The maximum contribution limits were revised in the February 1992 budget and are now as follows:

Year	RPP Money Purchase Limit	RRSP Limit
1990 (a)	$ 3,500	$ 7,500 (b)
1991	$12,500	$11,500 (c)
1992	$12,500	$12,500
1993	$13,500	$12,500
1994	$14,500	$13,500
1995	$15,500	$14,500
1996	indexed	$15,500

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(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.
(b) This limit is reduced to $3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plans (DPSP's), where a contribution was made in the year. The special provision for a transfer of up to $6,000 of pension income to a spousal RRSP will continue for 1989 to 1994.
(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year first applied in 1991.

From February 29, 1992 to March 1, 1993, RRSP holders were allowed to borrow tax-free up to $20,000 of existing funds from their RRSP to buy a principal place of residence before October 1, 1993. This was extended by the Economic Statement of December 1992 to permit withdrawals to March 1, 1994, for homes purchased by September 30, 1994. Couples (including common-law spouses) can each withdraw up to $20,000 for a jointly-owned home, if it was not previously owned by either spouse. A taxpayer cannot put funds into his/her RRSP and then borrow them to put toward a house: the rules only allow a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals under this plan. Amounts withdrawn under either the original or extended plan are repayable without interest in equal instalments over 15 years, the first repayment to the RRSP due by December 31, 1995.

SCHOLARSHIPS AND GRANTS

Scholarships, fellowships, bursaries, and prizes

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56(1)(n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of $500 must be included in income. However, if the grantee spends the award money "in the production of a literary, dramatic, musical or artistic work", then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants and expenses

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the $500 deduction. (Paragraph 56(1)(n) <<312g>>) (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56(1)(o) <<312H>>) and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his/her work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical Leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years), from his fellowship, as well as the total amount of his research expenses from his research grant.

SABBATICAL LEAVES

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

Residency

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties:

- **Dwelling Place** — "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his/her occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."
- **Spouse and Dependants** — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."
- **Personal Property and Social Ties** — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc....) or social ties (e.g. club memberships, etc....) within Canada after his departure."
- **Other Residential Ties** — Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;
b) a seasonal residence in Canada;
c) professional or other memberships in Canada (on a resident basis); and
d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses during sabbatical

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

Sabbaticals — Non-residents of Canada — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115(2)(e)(i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:
a) the work is performed outside Canada, and
b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 <<1087-1094>>.

A taxpayer who plans to abandon temporarily his Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore,

each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it remits to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than $30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in either time or professional fees.

The "quick method" of filing allows a registrant charging GST to keep the GST less a remittance based on a fixed percentage of sales, the difference to be in lieu of any input tax credits on non-capital outlays. Also, qualifying small businesses can file once a year rather than quarterly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under $200,000; food stores with sales under $500,000; but do not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST. On July 1, 1992 Quebec imposed a provincial sales tax (QST) of 8% on goods and 4% on services. The tax is in addition to the 7% GST, for combined rates of 11.28% and 15.56% respectively.

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", as long as the tutoring follows a school curriculum. Otherwise GST must be charged. All books are subject to GST taxation, regardless of whether they are purchased for educational or recreational purposes. In Quebec, books are exempted from QST of 8%.

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over $5.00; admission tickets if not over $1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemptions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a prescribed form. Receipts need not be filed but should be retained in case of a later query or audit.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result. (Interpretation Bulletin IT-312, paragraph 4).

b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.

c) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A <<TP4A>> form rather than on the T4 <<TP4>>, such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP <<QPP>> or UIC on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 <<TP4>> form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A <<TP4A>>. Some universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he/she is required to make quarterly instalment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156(1) «1026»).

Fiscal year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1993. The income for the twelve months ending January 31, 1993 will not be reported by the taxpayer until he/she files the 1993 income tax return, despite the fact that 11/12ths of the business income was earned in 1992. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248(1) "Fiscal period").

Such approval is only given if a genuine business logic can be shown to justify the change; for example, a decision to change the year-end to bring the financial year-end in line with the business cycle of the taxpayer.

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected. While the selection of a short initial business year has the desired effect of limiting tax it should be remembered that a return to employment can create, in effect, two years income in one with the possibility of higher rates and tax payable.

But the taxpayer may consider the fiscal period in which he/she disposed of the business to have ended at the time it would have otherwise ended if the taxpayer had not disposed of the business during the fiscal period.

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20(1) (l) (m) and (n) <<140, 150, 152>>).

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 80% of actual cost. (50% in Quebec for those costs incurred after May 21, 1993). One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Home office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred.

b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he/she sells or converts it to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R3, paragraphs <<35, 36 and 37>>). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R3 paragraph <<38>>). Please refer to the comments which follow under "Capital gains exemption".

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100% (class 12). At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost". (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Convention Expenses

The general rule is that a taxpayer may deduct from business income the cost of up to two conventions a year held

by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required on audit to prove the convention helped him in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 80% of the convention cost represented by food and entertainment. For Ontario and Quebec provincial tax purposes, only 50% of such costs are deductible beginning June 1993 and May 21 1993 for Quebec.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in the home the costs of travelling between the office and the premises of the clients may be claimed.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchases before September 1st 1989 is limited to $250 per month and $300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of $20,000 including sales tax. Lease payments are restricted to the least of the payment, $600 per month ($650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that $20,000 is to 85% of the list price including sales tax. This maximum was increased to $24,000 for acquisitions after August 31, 1989.(If the car was acquired after December 31, 1990 the maximum value of $24,000 is exclusive of GST and provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

Each auto purchased after 1987 for an amount exceeding the maximums must form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1991 for	$15,000
Capital cost allowance for 1991	
30% of $15,000 X 1/2	(2,250)
Undepreciated capital cost	
December 31, 1991	$12,750
Capital cost allowance for 1992	
30% of $12,750	(3,825)
Undepreciated capital cost	
December 31, 1992	$ 8,925

If we assume the vehicle was sold or traded in 1993 for $6000 the loss of $2925 may be deductible in certain circumstances as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1993 the replacement vehicle cost $25,000 before tax. The deduction for 1993 is 1/2 (half year rule for new assets) x 30% x $24,000 or $3600. (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at $27,600, i.e. to include PST and GST calculated on $24,000.)

A statement of automobile expenses for 1993 might consist of the following:

Operating expenses	
Gasoline	$2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	$5,280
Capital cost allowance (excluding any potential terminal loss)	$3,600
Total	$8,880
Kilometres travelled	
Old car — odometer reading when sold	64,000 km
— odometer reading January 1, 1993	53,000
Kilometres — old car	11,000
New car — odometer reading December 31, 1993	11,200
Total kilometres — both cars	22,200 km
Cost per kilometre — 40 cents ($8,880 / 22,200)	
Total business use of automobile for the year	3,000 km
Automobile expense claim — 3,000 x .40	$1,200

For those registered for GST, tax paid on these business expenses will qualify for an input tax credit.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" above).

The following statement is a typical example:

Income Statement for the Year Ending December 31, 1993		
Income — professional fees earned		$14,000
Expenses		
Office (see statement re qualification)	$ 1,435	
Stationery and supplies	250	
Books and periodicals	200	
Professional society fees	460	
Automobile (see above)	1,200	
Capital cost allowance — furnishings	480	
Total		$ 4,025
Net professional income		$ 9,975
Statement of office expenses		
Realty taxes		$ 2,000
Interest on mortgage		7,600
Insurance		200
Heat		800
Telephone		250
Water		175
Light		455
Total		$11,480
One-eighth*		$ 1,435

*(Assuming that the office occupies one room of average size in an eight-room house).

Statement of capital cost allowance — furnishings and equipment	
Class 8 — 20%	
Undepreciated capital cost January 1, 1993	$ 2,000
Purchase — electric typewriter	850
	$ 2,850
Less proceeds of *sale* of old typewriter	50
December 31, 1993	$ 2,800
Capital cost allowance for 1993	
20% of 2,000	$ 400
20% of (850 - 50) / 2	80
	$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Investment tax credits

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs, as long as it is for work which is done by or for a Canadian controlled private corporation furthering "scientific research and experimental development", as defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash refunds to companies engaged in research with commercial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Research salaries, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of eligible "overhead" costs. Overhead-type outlays up to 65% of direct research salaries can be claimed.

These rules are potentially very helpful to researchers, but require careful professional guidance, particularly since many provinces have parallel programmes of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Fairness Package — preface note 8).

Taxation of artists, writers and musicians

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes. Generally, the IT bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RI) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (l)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

Significant tax advantages may be obtained by incorporating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 53%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the $500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation. (See comments below on Capital Gains Exemption). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

Personal service corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

In 1993, the Tax Court in David T. McDonald Co. looked at the taxpayer corporation set up by a man who had many years of experience in importing and marketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant, and the corporation bought and sold on its own account. Societé de Projets ETPA Inc. (1993) decided that the taxpayer company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder; the taxpayer company did some business elsewhere; rent was paid to the other company, and overtime costs borne by the taxpayer corporation; expenses and risk of loss were on the taxpayer.

Business investment losses

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact, it was dormant for 24 months.

MISCELLANEOUS

Capital gains exemption

Each individual currently has a cumulative life time exemption of $100,000 available to offset capital gains. The exception to this is the case of the family business or family farm where an additional exemption of $400,000 may be available. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the percentage of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% thereafter.

Another exemption has now been introduced in respect of sales of real estate bought after February 1992. Capital gains on such property are no longer protected. For prop-

erty bought before February 1992 but sold after February 1992, the capital gains will still qualify for the exemption but only for the number of months of the total holding period that the property is held before March 1992. So a property bought in March 1989 and sold in March 1994 will, upon sale, have a capital gain which is only 3/5 exempt under the new rules. Readers will note that these changes will affect second family homes. For properties such as family cottages which are likely to be retained and bequeathed to children, consideration should be given to gifting the property now when most of the accrued gain can be protected. Gifting is deemed by Revenue Canada to be a disposal at fair market value. Current gifting of capital property with accrued gains or anticipated significant future gains should not be attempted without adequate tax and legal advice. It is obvious that having children control property you intend to use during your lifetime may have certain pitfalls.

Starting in 1988 the capital gains exemption cannot be claimed except to the extent that net taxable capital gains (capital gains less capital losses) exceed the taxpayer's cumulative net investment loss (CNIL). CNIL is defined as the excess of a taxpayer's investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL.

Cumulative Net Investment Losses (CNIL)

Because the government does not wish to allow capital gains to remain untaxed while permitting the deduction of interest expense on carrying such investments, this concept of CNIL was introduced. Your CNIL account consists of net lifetime losses from passive investments as follows:

a) amounts deducted in computing net property income (i.e. property income net of such costs as interest and carrying charges). Property in this context includes securities which normally provide interest and dividends as well as rental properties.

b) property losses net of gains (rental losses etc.)

c) limited partnership losses net of gains

d) 50% of natural resource exploration and expense deduction net of profits.

As this CNIL amount is cumulative from 1988, it is an important calculation if you ever wish to claim the capital gains exemption. Revenue Canada provides form T936 for the calculation and readers may wish to update it annually to be certain of this exemption.

U.S. estate taxes

Unlike Canada, the US imposes death duties on property owned in the U.S. including that owned by non-residents. The tax starts when total property in the U.S. exceeds $60,000 and the rates escalate quickly. Because Canada has no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the $60,000 exemption. Here again, those affected will need to seek professional advice.

Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a $40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985.

MURBs

Tax reform has sounded the death knell for MURBs. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the programme had terminated at the end of 1981, some MURBs could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.

Farms

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The law seeks to give full farming losses to bona fide farmers while restricting their deductibility in the case of those who farm as a hobby while deriving their main income from elsewhere. The decision in E. Wurtz (1993) defines the question a court will ask in determining if a farmer is full-time or not: was his other source of income the "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses." If yes, his ability to deduct farm losses is restricted.

The Government has, however, decided to consult further with farm groups before implementing changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the $500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

Works of art

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

Interest expense

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses". Where the individual is actively engaged in the business such losses will be business rather than investment losses.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

With a few minor exceptions, dividends, interest, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

Canadian departure tax

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 128.1 <<242-247>>. Exemptions and elective provisions exist and should be investigated.

Canadian rental income

• Non-residents

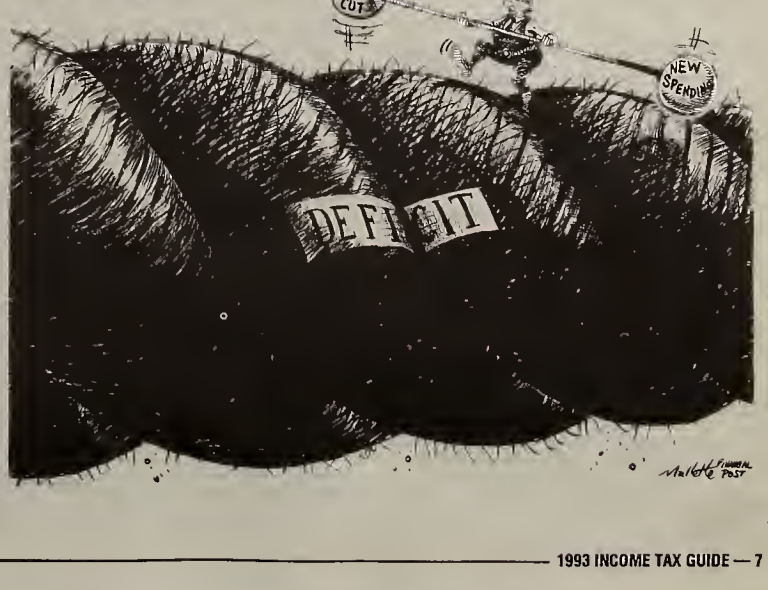
If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

(1)(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212(1)(d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at $10,000 on September 1, 1992 under a lease running from September 1, 1992 to August 31, 1993. He would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000) from rental income received during the period of September 1, 1992 to December 31, 1992. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the fur-



nishings on August 31, 1993 turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recaptured in 1993. If the fair market value should exceed $10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1993. The teacher will be entitled to no capital cost allowance for 1993 in any event since the property was not in use as a business asset on December 31, 1993.

The above example assumes that the teacher had a cash profit (income before CCA) of at least $1,000 during the period from September 1, 1992 to December 31, 1992. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45(2) <<284>> allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (see subsequent discussion on "Election under subsection 45(2) <<284>>" for further detail).

(2) As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under 1(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216(4)).

•Residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See form T-776, Statement of real estate rentals).

Election under subsection 45(2) <<284>>

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45(1) <<281>> to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45(1) <<281>> also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45(2) <<284>> to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45(2) <<284>> election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45(2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 <<286>> applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250(1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45(2) <<284>>, all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 <<286>> removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45(2) <<284>> in certain instances where the employee has moved as a result of his employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of June 11, 1993.

Argentina**, Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czech and Slovak Federal Republics, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, Hungary**, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia*, Luxembourg, Malaysia, Malta, Mexico, Morocco, Netherlands, New Zealand, Nigeria**, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Singapore, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, U.S.S.R., Zambia, and Zimbabwe**.

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of July 9, 1990. Those marked with a double-asterisk were concluded in 1992 or 1993.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years. Discussions have not yet begun to restore the treaty.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian taxation of sabbatical salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115(2)(c) <<1093d>>). An exemption from Canadian tax in paragraph 115(2)(e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

b) the remuneration is paid by an employer who is not a resident of State 'B', and

c) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115(2)(b) and (b.1) <<1093 (b) and (c)>>). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to

teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 68R2, as well as the applicable treaty.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign taxation

This section deals with specific and unique articles in conventions with some of Canada's major trading partners.

In this issue of the guide we have removed the sub-sections dealing with the conventions with Italy and Japan. Readers requiring this information may refer to the 1989 guide.

1. The United States

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a) the remuneration is not more than $10,000 (U.S.) or
b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV — Professional services: (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from his Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he/she shall not be taxed on the U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

Article XV — Dependent personal services: (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and
b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII — Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX — Students: The provisions of Article 20 of the Model Convention apply (see above).

3. France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if the home or principal place of abode is in France. The "home" will be where the family normally lives and the principal place of abode will probably be in France if he/she is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV - Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than a total of 183 days in any 12-month period and the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

4. Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

Article 14 — Independent personal services: Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (eg., office) regularly available to him/her in Germany for the performance of his/her duties.

Article 15 — Remuneration for dependent personal services: employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and is paid by a Canadian resident who bears the cost.

Article 18 — Pension, annuities, and similar payments: Section 3 of Article 18 provides that amounts received from Canada under the Pensions Act, the Civilian War Pensions and Allowances Act or the War Veteran's Allowances Act shall be taxed only in Canada. Similarly payments received from the Federal Republic of Germany or a governmental unit thereof as damages sustained as a result of hostilities or past political persecution are only taxed in Germany. Social security benefits or alimony received are only taxed in the State in which they arise.

Article 19 — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada, one of the provinces, a local authority or an instrumentality thereof. This exemption applies to non-business activity. "Instrumentality" is not mentioned in the OECD Model and is defined as "any agent or entity created or organized by the Government ... in order to carry out functions of a governmental nature." This Article exempts from German tax any Canadian resident who performs services in Germany for Canada or a Province of Canada unless the taxpayer is resident in Germany and is not a Canadian national. The reverse applies to Germans working in Canada.

Article 20 — Students: full time students in Germany from Canada are exempt from German tax on payments from persons in Canada for their maintenance or education.

Article 23 — Relief from double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is of all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

The treaty negotiated with West Germany now applies to unified Germany.

OBJECTIONS/PENALTIES

Notices of objection and appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see Preface Notes regarding the Fairness Package). The notice should be made in duplicate on the prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

Penalties

Penalties imposed for late filing, tax evasion and similar offenses are now greater under new rules imposed by tax reform. Higher penalties are generally not imposed for initial offenses but will apply, in full, to second offenses. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

General anti-avoidance rules

Tax reform has provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions". Most taxpayers will not be affected unless they engage in abusive tax planning.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

(1) Fair treatment in all dealings with National Revenue Taxation means important rights to:
- — information
- — impartiality
- — courtesy and consideration
- — presumption of honesty

(2) Fair treatment under the constitution and laws of Canada includes important rights to:
- — privacy and confidentiality
- — independent review
- — an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

FINAL NOTE

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: **Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office.** Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to **Robertson & Hill 613-236-0559.** Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — $125 per hour
Managers — $60 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the École des Hautes Études Commerciales (Montréal). The French translation of the revised English version was done by Laurent Lupien.

Readers of this guide should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.

FEDERAL INCOME TAX RATES

1993

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	—	17%
$ 29,590	$ 5,030	26%
$ 59,180	$ 12,724	29%

Note: For 1993 there is a 3.0% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5.0% on basic federal tax in excess of $12,500.

COMPARATIVE PROVINCIAL RATES

(% of Basic Federal Tax)
1993

Newfoundland	69.0	Saskatchewan	50.0*
P.E.I.	59.5*	Alberta	45.5*
Nova Scotia	59.5*	British Columbia	52.5*
New Brunswick	62.0*	N.W.T.	45.0
Quebec (see below)		Yukon	50.0
Ontario	58.0*		
Manitoba	52.0*	Non-Residents	52.0**

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.
** Extra federal tax in lieu of provincial tax

QUEBEC INCOME TAX RATES

1993

$ Taxable Income	$ Basic Tax	% Marginal Rate On Excess
0	—	16%
$ 7,000	$ 1,120	19%
$ 14,000	$ 2,450	21%
$ 23,000	$ 4,340	23%
$ 50,000	$ 10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax.

Starting in 1993 a new tax is imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to the net income excluding salary. The maximum amount of tax is $1000 and it is paid when the income (excluding salary) is over $125000. A non refundable credit of 20% of the tax paid is given to the taxpayer. So, the net maximum paid is $800.

PERSONAL TAX CREDITS

REDUCTION OF TAXES PAYABLE
(FEDERAL AND PROVINCIAL)
1993

	QUEBEC*	OTHER PROVINCES**
BASIC PERSONAL	$ 2307	$ 1592-1855
MARRIED ***	2097	1327-1546
DEPENDANT — FIRST	520	—
— ALL OTHERS	450	—
— DISABLED	1405-MAX.	390-454
AGE EXEMPTION	934	858-1000
MENTAL/PHYSICAL IMPAIRMENT-SELF	1042	1044-1216
EDUCATION	769	158-184
CPP/QPP/UIC/& TUITION	34%	25-29%
PENSION INCOME	370	246-287
CHARITABLE DONATIONS — FIRST $250	34%	25-29%
— EXCESS	44%	42-49%
MEDICAL EXPENSES — OVER 3% OF NET INCOME	37%	25-29%

* All credits for dependants are reduced by 20% of net income
** Dependent upon provincial tax rates
*** For years after 1992, individuals of the opposite sex who are cohabiting for the preceding twelve months or are the parents of the same child will be treated as married.

source canadienne imposé au Canada. Ainsi, le salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. Les intérêts, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposés en Allemagne, mais on accorde un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le modèle de l'O.C.D.E. presque mot à mot quant aux domaines qui intéressent les professeurs. (Voir commentaires précédents).

Le traité négocié avec l'Allemagne de l'Ouest s'applique maintenant à l'Allemagne réunifiée.

OPPOSITIONS ET PÉNALITÉS

Avis d'opposition et appels

Le contribuable qui reçoit une cotisation qu'il n'accepte pas peut donner avis d'opposition dans les 90 jours de la date d'envoi de la cotisation (voir notes préalables à l'égard de «l'équité fiscale»). L'avis doit être établi en double exemplaire sur le formulaire réglementaire qui peut s'obtenir de n'importe quel Bureau de district de l'impôt par demande téléphonique. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou maintiendra la cotisation et avisera le contribuable par lettre recommandée de sa décision. Lorsque ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuable peut être représenté par lui-même ou par un représentant dans chaque cour mais à la cour fédérale toute représentation autre que par le contribuable doit être faite par un avocat.

À noter qu'il y a prescription de trois ans après l'émission de l'avis de cotisation par Revenu Canada. La limite ne s'applique pas, évidemment, aux déclarations frauduleuses.

Pénalités

Les «pénalités» imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en vertu des nouvelles règles imposées par la réforme fiscale. En général, les «pénalités» sont moins élevées pour les premières offenses mais elles augmentent lors d'une récidive. En voici un exemple : la non production d'une déclaration pour la seconde fois sur une période de trois ans entraînera une double «pénalité» de 10 % (5 % la première fois) de l'impôt non payé plus 2 % (au lieu de 1 % la première fois) par mois. La «pénalité» maximum augmente donc de 17 % à 50 %.

Règles générales anti-évitement

La réforme fiscale a apporté des règles visant à restreindre les opérations abusives d'évitement. Ces règles ne visent pas «les opérations commerciales et familiales légitimes». La plupart des contribuables ne seront pas touchés à moins qu'ils ne s'engagent dans une planification abusive de l'impôt.

Déclaration des droits du contribuable

Revenu Canada a publié une Déclaration des droits du contribuable qui se résume ainsi:

1— Un traitement juste dans tous vos rapports avec Revenu national, Impôt, comporte des droits importants:
- — Renseignement
- — Impartialité
- — Courtoisie et prévenance
- — «Présomption» d'honnêteté

2— Un traitement juste en vertu de la Constitution et des lois du Canada comporte des droits importants:
- — Protection et aspect confidentiel des renseignements
- — Examen autonome
- — Audience impartiale avant de payer

Vous avez droit à tous les avantages que vous accorde la Loi, c'est-à-dire, que vous avez le droit d'organiser vos affaires de façon à payer le minimum d'impôt exigé en vertu de la Loi. Vous êtes également en droit de vous attendre à ce que votre gouvernement administre les lois fiscales uniformément et les applique avec fermeté aux personnes qui évitent le paiement de leur part d'impôt établie selon la Loi.

DERNIER MOT

L'ACPPU accueillera les demandes des associations locales et provinciales ainsi que de leurs membres touchant le financement de l'étude de nouveaux problèmes ayant trait à l'impôt sur le revenu qui exigent des éclaircissements quant à la pratique courante du ministère du Revenu national et qui intéressent les employés des universités. Il faudra adresser l'énoncé de ces problèmes et les questions à : **Robertson & Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 et en adresser aussi une copie à M. Robert Moore au bureau de l'ACPPU.** Robertson & Hill conseillera à intervalles réguliers l'ACPPU au sujet de ces problèmes et une décision liée au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Les commentaires et la décision touchant le financement de l'affaire seront ensuite envoyés aux associations locales et provinciales.

Bien que l'ACPPU ne puisse payer soit les consultations fiscales d'ordre particulier, soit les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire, celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPPU), soit en plus celles qui se rattachent à des questions étrangères au contexte universitaire, on peut cependant s'adresser au bureau de **Robertson & Hill (613) 236-0559.** On est prié de s'identifier au bureau de Robertson & Hill comme faisant partie de l'ACPPU. Le tarif obtenu par l'ACPPU au profit de ses membres est le suivant à l'exclusion des frais:

Associé fiscal — 125 $ l'heure
Gérants fiscaux — 60 $ l'heure

Les renvois à la Loi de l'impôt du Québec ont été ajoutés ou corrigés par le professeur James Drew, École des Hautes Études Commerciales (Montréal), Compte tenu du contexte juridique, ce dernier s'assure aussi que la traduction française représente l'esprit et la lettre de la Loi de l'impôt sur le revenu. La traduction française de la version révisée anglaise est l'oeuvre de Laurent Lupien, B.A., B.Comm.

Les lecteurs de ce Guide doivent prendre note que la matière présentée dans celui-ci est formulée en termes généraux. Les circonstances précises quant à la situation fiscale de tout particulier doivent également entrer en ligne de compte, et par conséquent, nous sommes d'avis qu'il ne faut prendre aucune mesure uniquement en se fondant sur les renseignements donnés dans le présent Guide et que dans plusieurs cas on doit obtenir les conseils de professionnels.

TAUX DE L'IMPÔT FÉDÉRAL SUR LE REVENU

1993

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	—	17%
29 590 $	5 030 $	26%
59 180 $	12 724 $	29%

Remarque : Pour 1993, il y a une surtaxe sur l'impôt fédéral de base de 3,0 % à payer après la déduction des crédits personnels et de dividendes plus une seconde surtaxe de 5 % sur l'impôt fédéral de base qui dépasse 12 500 $.

TAUX PROVINCIAUX COMPARABLES

(% de l'Impôt fédéral de base)
1993

Terre-Neuve	69,0	Saskatchewan	50,0*
I.-P.-É.	59,5*	Alberta	45,5*
Nouvelle-Écosse	59,5*	Colombie britannique	52,5*
Nouveau-Brunswick	62,0*	Territoire du N.-O.	45,0
Québec(voir ci-après)		Yukon	50,0
Ontario	58,0*		
Manitoba	52,0*	Non-résidents	52,0**

* Ces provinces prélèvent chacune une surtaxe, en général sur les paliers supérieurs de revenu. Pour établir avec précision votre surtaxe provinciale, vous devez consulter le guide fiscal approprié de Revenu Canada pour chaque province.

** Impôt fédéral supplémentaire en remplacement des taxes provinciales.

TAUX DE L'IMPÔT DU QUÉBEC SUR LE REVENU

1993

$ Revenu imposable	$ Impôt de base	% Taux marginal sur l'excédent
0	—	16%
7 000 $	1 120 $	19%
14 000 $	2 450 $	21%
23 000 $	4 340 $	23%
50 000 $	10 550 $	24%

Remarque : Les contribuables du Québec reçoivent un abattement de 16,5% de l'impôt fédéral de base.

À compter de 1993, le Québec impose aux particuliers une contribution au Fonds des services de santé (FSS) sur le revenu assujetti. Ce revenu comprend généralement l'ensemble des revenus du particulier à l'exclusion de son salaire. La contribution annuelle est fonction de ce montant assujetti et la contribution est limitée à 1000 $ et celle-ci est atteinte lorsque le revenu assujetti est supérieur à 125 000 $. Un crédit non remboursable de 20 % de la valeur de la contribution est accordé; ainsi la somme nette payée ne dépasse pas 800 $.

CRÉDITS PERSONNELS D'IMPÔT

DIMINUTION DE L'IMPÔT À PAYER (1993: FÉDÉRAL ET PROVINCIAL)

	QUÉBEC*	AUTRES PROVINCES**
Personnel de base	2307 $	1592-1855
Marié ***	2097	1327-1546
Personne à charge		
—premier	520	—
—tous les autres	450	—
—invalide	1405 max.	390-454
Exemption d'âge	934	858-1000
Infirmité physique, mentale: soi-même	1042	1044-1216
Éducation	769	158-184
RPC-RPQ, A-C. frais de scolarité	34 %	25-29 %
Revenu de pensions	370	246-287
Dons de charité — Premiers 250 $	34 %	25-29 %
— Excédent	44 %	42-49 %
Frais médicaux — supérieurs à 3% du revenu net	37 %	25-29 %

* Tous les crédits pour les personnes à charge sont diminués de 20% du revenu net

** Assujettis aux taux d'impôts provinciaux

*** À compter de 1993, les particuliers de sexe différent qui cohabitent lors des 12 mois qui précèdent ou qui sont les parents du même enfant seront réputés être mariés.

l'État 'B', peu importe qu'il demeure un résident de l'État 'A' ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un État qui prélève de l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres règles de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les états contractants, les visiteurs doivent acquérir une certaine connaissance des lois et des pratiques fiscales locales. Cependant, les conséquences pratiques, lorsque le modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant conclu un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'Article 15. En outre, lorsque le modèle de l'O.C.D.E. est suivi, les subventions de recherche et les bourses de perfectionnement et d'études de source canadienne reçues à l'étranger par un canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore réputé être résident du Canada ou conformément aux alinéas 115 (2) b) et b. 1) «1093 b) et c)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunération professorale

La convention modèle ne renferme plus la disposition par laquelle un État permettra aux résidents d'un autre État d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des Finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

Les professeurs des pays qui visitent le Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. À la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. Ces commentaires s'appliquent aux conventions avec le Danemark,la Finlande, l'Irlande, la Norvège, les Îles de la Trinité et le Japon. Les personnes qui enseignent dans ees pays ou viennent au Canada en tant qu'enseignants en provenance de ces pays devront consulter avee soin la révision 1989 du Bulletin d'interprétation IT68R2 de même que la Convention qui s'applique à leur cas.

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des états contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les professeurs qui projettent d'enseigner dans d'autres pays devraient se renseigner à savoir qu'ils peuvent ou non être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption, le cas échéant.

Le canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. Lorsqu'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, lorsqu'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'aeeord particulier du pays en question et son interprétation par le fisc local qui décideront s'il peut demeurer exempt de l'impôt dans le pays signataire de la convention après être devenu non-résident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de contracter des engagements. Il ou elle devrait aussi se rappeler que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada et qu'il pourrait y avoir des répercussions rétroactives.

Imposition étrangère

Cette section traite de certains articles particuliers et de certaines conventions avec quelques-uns des grands partenaires commerciaux du Canada.

Dans cette livraison du Guide nous avons enlevé les sections qui traitent des conventions avec l'Italie et le Japon. Les lecteurs qui veulent ces renseignements peuvent consulter le Guide de 1989.

1. États-Unis

Certaines modalités d'une nouvelle convention fiscale canado-américaine sont entrées en vigucur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la souree sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention antéricure et le 1er janvier 1986 quant aux cas qui comportent l'augmentation de l'impôt par rapport à la convention antérieure.

Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux États-Unis ne sont pas imposables aux États-Unis, sauf lorsque le professeur a un «établissement stable» qui est ordinairement disponible aux États-Unis et à laquelle le revenu est attribuable.

Le professeur qui veut se prévaloir d'un congé sabbatique aux États-Unis pourra probablement se classer comme étudiant (visa "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel (visa «J»). Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux États-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux États-Unis sera normalement assujettie à l'impôt américain bien que l'employeur se trouve à l'extérieur des États-Unis.

Lorsque le candidat à un grade dans une université des États-Unis reçoit une bourse, la valeur de celle-ci peut être exclue du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail exigé en tant que condition de la bourse est imposable à moins que tous les candidats au grade en question rendent des services semblables. Lorsque le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure où elle dépasse 300 $ chaque mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de 300 $ est accordée lorsque la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme inte rnational ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le «Mutual Educational and Cultural Exchange Act» de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels la somme totale de la bourse devient imposable aux États-Unis.

Règles dérogatoires

Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine.

Dispositions du nouveau traité, conclu en 1984, intéressant les professeurs:

Article IV — résidence : suit de près l'Article 4 de la convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels autonomes : ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribués à une base fixe ordinairement disponible dans l'autre pays.

Article XV — services personnels à titre de salarié : ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux États-Unis lorsque :

a) la rémunération ne dépasse pas 10 000 $ (É.U.), ou

b) il ne séjourne pas aux États-Unis durant plus de 183 jours au cours de l'année et la rémunération n'est pas payée par un employeur résident des États-Unis ou par l'entreprise, d'un employeur étranger, existant aux États-Unis.

Article XIX — service gouvernemental : le citoyen canadicn ne paie pas l'impôt américain sur la rémunération de services de nature gouvernementale lorsque celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale aux États-Unis.

Article XX — étudiants : voir l'article 20 de la convention modèle de l'O.C.D.E.

2. Royaume-Uni

Le nouveau traité intervenu entre le Canada et le Royaume-Uni est entré en vigueur le 17 décembre 1980. Il suit essentiellement la convention modèle de l'O.C.D.E. Certains des articles ont des effets rétroactifs à 1976, mais cela ne concerne aucun des articles dont il est question ci-après.

Article XIV — services professionnels : (voir article 14 de la convention modèle citée auparavant. Le revenu gagné au Royaume-Uni par un résident du Canada dans le cadre d'un contrat d'entreprise est sujet à l'impôt canadien, sauf lorsque le visiteur a une base fixe au R.-U. Lorsque ce revenu est imposé par le R.-U., le visiteur peut alors déduire un crédit d'impôt étranger de son impôt canadien. Lorsque le taux d'impôt du R.-U. est plus élevé que le taux canadien, seulement le moindre des deux est admis comme crédit par le Canada. Lorsque le visiteur devient non-résident du Canada, le Canada n'imposera pas son revenu de source britannique, mais le R.-U. le fera peut-être.

Article XV — services personnels à titre de salarié : (Voir article 15 de la convention modèle citée auparavant). Lorsque l'emploi est exercé au R.-U. par un résident du Canada, le revenu peut être imposé au R.-U. Cependant, le salaire provenant d'un emploi continue d'être imposé au Canada seulement lorsque les conditions suivantes existent:

a) le récipiendaire est présent au R.-U. durant au plus 183 jours au cours de l'année civile, et

b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident du R.-U. et

c) la rémunération n'est pas déduite des bénéfices d'un établissement permanent ou d'une base fixe que l'employeur possède au R.-U.

Article XVIII — service gouvernemental : (Voir article 19 de la convention modèle citée auparavant). La salaire payé par le Canada à une personne présente au R.-U. seulement pour la prestation de services au R.-U. dans l'exercice d'une fonction gouvernementale n'est imposable qu'au Canada.

Article XIX — étudiants : Les dispositions de l'article 20 de la convention modèle s'appliquent (voir auparavant).

3. France

La France impose le revenu mondial des personnes réputées être «domiciliées» (résident) en France. À domicile français celui qui a sa demeure ou son domicile principal en France. La «demeurc» est celle où vit normalement sa famille et son domicile principal se trouve probablement en France s'il est présent durant plus de 183 jours au cours de l'année d'imposition. Ainsi, les professeurs en congé sabbatique en France durant une année peuvent être assujettis à l'impôt français sur leur revenu mondial, sous réserve des modalités de la convention fiscale canado-française.

La convention fiscale canado-française (1975) suit en substance la convention modèle de l'O.C.D.E.

Article IV — domicile fiscal : voir l'article 4 de la convention modèle qui précède.

Article XIV — services professionnels : l'article est presque identique à l'article 14 de la convention modèle. Le revenu tiré par un résident du Canada de services professionnels autonomes assurés en France n'est imposé qu'au Canada, sauf lorsque l'intéressé agit à partir d'une base fixe, en France, qui lui est disponible ordinairement.

Article XV — services personnels à titre de salarié : le salaire gagné en France par un résident du Canada peut être imposé par la France sauf lorsque l'intéressé séjourne en France durant une période inférieure à 183 jours au cours de toute période de 12 mois et la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident de France et la rémunération n'est pas versée par un établissement permanent ou une base fixe dont dispose l'employeur en France.

Article XIX — services gouvernementaux : l'article suit de près la convention modèle. En général, les résidents du Canada qui assurent des services gouvernementaux en France pour le compte du Canada ne sont imposés que par le Canada.

Article XX — étudiants : Les canadiens qui séjournent en France dans le seul but d'étudier ou de parfaire leur formation ne payent pas d'impôt en France sur les fonds d'entretien ou d'études reçus de sources extérieures à la France, qu'ils demeurent résidents du Canada ou qu'ils deviennent non-résidents.

Article XXIII — élimination de la double imposition : le visiteur canadien en France peut être assujetti à l'impôt de France ou du Canada, mais il bénéficie d'un dégrèvement. Le Canada admet l'impôt à payer en France en déduction de l'impôt à payer au Canada à l'égard du revenu en cause, sous réserve des règles canadiennes ordinaires qui limitent la déduction à l'impôt canadien sur le revenu.

La France exempte généralement de l'impôt français le revenu qui, en raison du traité, est imposé au Canada. Les dividendes, l'intérêt et certains autres genres de revenus de sources canadiennes sont imposés en France, mais l'impôt canadien payé bénéficie d'un crédit. Les impôts à payer à la France sont calculés aux taux qui s'appliqueraient lorsque tout le revenu était imposé.

Ainsi, le salaire sabbatique, les subventions de recherche et les bourses de recherche et d'études de source canadienne devraient être exemptés en France à cause de leur imposition au Canada. Les canadiens de retour d'un congé sabbatique en France disent n'avoir eu à payer l'impôt français que lorsqu'ils ont touché des revenus de source française. La France, semble-t-il, pourrait peut-être imposer des revenus de source canadienne tels que les dividendes et l'intérêt lorsque l'intéressé a une demeure ou son domicile principal en France comme il est indiqué ci-dessus. Lorsque le Canada et la France imposent tous deux un contribuable à titre de résident du pays, les règles de l'article IV de la convention doivent servir à établir le pays dans lequel il sera considérer comme résident.

4. Allemagne

Le Canadien présent en Allemagne durant plus de 183 jours au cours d'une année d'imposition peut être considéré comme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiscal canado-allemand.

Un traité révisé a été signé le 17 juillet 1981. Il a été entériné le 23 septembre 1983. Les dispositions suivantes règleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.

Article 14 — Services personnels autonomes : Les revenus provenant de source professionnelle, comprenant les activités autonomes scientifiques, littéraires, artistiques, d'éducation ou d'enseignement, seront imposés en Allemagne, en autant que le particulier puisse avoir accès à un lieu de travail fixe (exemple un bureau) ordinairement disponible pour lui en Allemagne pour l'accomplissement de ses activités.

Article 15 — rémunération pour services personnels assujettis : Le revenu provenant d'un emploi gagné par un canadien peut être imposé en Allemagne lorsque les activités en cause s'exercent en Allemagne. Il ne le sera pas lorsque le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année fiscale et lorsqu'il est payé par un résident canadien qui en défraie le coût.

Article 18 - pensions, rentes et versements semblables : La section 3 de l'article 18 prévoit que les sommes reçues en provenance du Canada en vertu de la Loi sur les pensions, la Loi sur les pensions et allocations de guerre aux civils ou la Loi sur les allocations aux anciens combattants seront imposées uniquement au Canada. De même les versements reçus de la République fédérale d'Allemagne ou d'un service gouvernemental de celle-ci au titre de dommages subis à la suite des hostilités ou de persécution politique ancienne sont imposés uniquement en Allemagne. Les prestations sociales de sécurité ou les pensions de séparation reçues sont imposées uniquement dans l'État où celles-ci sont originaires.

Article 19 — service gouvernemental : les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces, une administration locale ou un «mandataire» de celle-ci. «mandataire» n'est pas mentionné dans le modèle OCDE et se définit comme «tout agent ou entité constitué ou organisé par le gouvernement...afin d'exécuter des fonctions de nature gouvemementale.» Cet article exempte de l'impôt allemand tout résident canadien qui accomplit des services en Allemagne pour le Canada ou une province du Canada, à moins que le contribuable soit un résident en Allemagne et non une personne de nationalité canadienne. L'inverse s'applique aux Allemands qui travaillent au Canada.

Article 20 — étudiants : un étudiant canadien qui étudie à plein temps en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.

Article 23 — exemption de la double imposition : le Canada accorde un crédit d'impôt à l'endroit de l'impôt allemand sur le revenu de source allemande, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de

de retenir et verser 25% (ou moins, en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (alinéa 212 (1) (d)). (La Loi de l'impôt du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

(b) Le non-résident peut opter, en vertu de l'Article 216, de payer l'impôt sur son revenu locatif net aux taux marginaux applicables aux résidents, mais sans avoir droit aux crédits personnels pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années consécutives suivant chaque année d'imposition où les loyers sont reçus. Les taux marginaux de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêts hypothécaires, commissions d'agents, allocation du coût en capital sur l'ameublement, etc.) Lorsque l'impôt sur le revenu net après déduction des frais est inférieur à la somme déjà retenue sur les loyers bruts, un remboursement peut alors être demandé.

L'allocation du coût en capital (amortissement) de la résidence ne devrait pas être réclamée sur l'édifice parce que celle-ci sera récupérée lors de la réoccupation des lieux et cela rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'allocation du coût en capital du mobilier et de l'équipement peut être déduit des loyers lorsque le propriétaire croit qu'une dépréciation selon la somme déduite va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande du mobilier au moment où il a été converti de bien d'usage personnel en bien locatif. À la fin de chaque année, l'allocation du coût en capital (l'amortissement) est déduite du solde de la catégorie et l'allocation déduite l'année suivante est de 20% de ce nouveau solde. (Voir l'exemple de la déduction de l'allocation du coût en capital du mobilier et de l'équipement sous le titre «Revenu d'une entreprise ou d'honoraires professionnels», décrit auparavant.)

Lorsqu'un professeur a loué sa résidence contenant du mobilier valant 10 000 $ le 1er septembre 1992 en vertu d'un bail allant du 1er septembre 1992 au 31 août 1993, il peut déduire une allocation de coût en capital de 1 000 $ (1/2 de 20% de 10,000 $) du revenu locatif reçu durant la période allant du 1er septembre 1992 au 31 décembre 1992. La conversion est réputée être intervenue lors du changement d'usage. Cependant, lorsque la juste valeur marchande des articles le 31 août 1993 dépasse 9 000 $ sans être supérieure à 10 000 $ (10 000 $ moins une allocation du coût en capital de 1 000 $), la différence entre la juste valeur marchande et 9 000 $ fera l'objet d'une récupération en 1993. Lorsque la juste valeur marchande dépasse 10 000 $, l'excédent est un gain en capital dont les trois-quarts sont imposables aux taux d'imposition de 1993. Le professeur n'a pas droit à une allocation du coût en capital pour 1993 puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre 1993.

L'exemple présenté auparavant suppose que le professeur a réalisé un bénéfice de caisse [revenu net avant l'ACC] d'au moins 1 000 $ du 1er septembre 1992 au 31 décembre 1992. Dans la plupart des cas, il n'est pas possible de créer une perte en déduisant une allocation du coût en capital sur le mobilier ou sur l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation du coût en capital déduite. Cette «perte finale» servira à réduire le revenu imposable total de l'année.

En outre, l'alinéa 45 (2), «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même lorsqu'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra reporter les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (Voir, pour de plus amples détails, «Options au titre de l'alinéa 45 (2) «284»».

(2) Au lieu de recourir à cette méthode, le non-résident peut produire un formulaire NR6 de Revenu Canada (Impôt) par lequel lui et son agent s'engagent en commun à produire une déclaration d'impôt (en vertu de l'Article 216 ainsi qu'il est décrit en 1 (b) auparavant) dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15% selon le traité qu'a conclu le Canada avec le pays de résidence du canadien non-résident) du revenu estimatif net provenant du loyer avant de déduire l'allocation du coût en capital. Le solde, le cas échéant, devra être payé au moment de la production de la déclaration d'impôt. Un engagement distinct est exigé pour chaque année d'imposition. (paragraphe 216 (4)).

• Résidents

Le particulier qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir le formulaire T-776 — État de location de biens immeubles).

Choix au titre de l'alinéa 45 (2) «284»

Lorsqu'une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, selon l'alinéa 45 (1), «281», avoir cédé la propriété à sa juste valeur marchande. Ordinairement, cela ne suscite pas de problème parce que le gain qui en résulte est normalement exonéré puisque la maison constituait la résidence principale du contribuable. (En vertu du paragraphe 45 (1) «281», le contribuable est aussi réputé avoir acquis à nouveau la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'allocation du coût en capital du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu du paragraphe 45 (2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements d'usage, c'est-à-dire, lors du départ et du retour à la maison. Lorsque le contribuable n'utilise pas le choix prévu au paragraphe 45 (2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de l'aliénation présumée à la juste valeur marchande au début et à la fin de la période de location. Le choix fait au titre du paragraphe 45 (2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement d'usage. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf lorsque l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même lorsqu'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou réputé être un résident du Canada, selon le paragraphe 250 (1), durant les années de location de la propriété pour pouvoir la désigner comme sa résidence principale durant ces années. Durant la période visée par l'option du paragraphe 45 (2) «284», tout le revenu locatif (net des charges applicables, sauf l'allocation du coût en capital) est imposable.

L'article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option du paragraphe 45 (2) «284» dans certains cas lorsque l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée «Gains en capital et jour de l'évaluation» peut s'obtenir de Revenu Canada, Impôt.

Résumé des avantages du statut de non-résident

Comme il est indiqué auparavant, le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangères des non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux marginaux applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les résidents des États-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains en capital de ses placements qui, lorsqu'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner la répercussion des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux canadiens de faire des recherches dans les pays avec lesquels le Canada a signé un traité sans payer d'impôts étrangers sur les subventions et les salaires sabbatiques. Certains pays exonèrent aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent traitent de certaines questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

TRAITÉS FISCAUX INTERNATIONAUX ET IMPOSITION À L'ÉTRANGER

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-États-Unis, voici la liste des pays avec lesquels le Canada a conclu des conventions fiscales au 11 juin 1993,

Allemagne, Argentine**, Australie, Autriche, Bangladesh, Barbade, Belgique, Brésil, Cameroun, Chypre, Corée, Côte d'Ivoire, Danemark, Égypte, Espagne, Finlande, France, Guyane, Hongrie **,

Îles de la Trinité, Inde, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Kenya, Libéria*, Luxembourg, Malaisie, Malte, Maroc, Mexique, Nigéria**, Norvège, Nouvelle-Zélande, Pakistan, Papouasie-Nouvelle Guinée, Pays-Bas, Philippines, Pologne, République populaire de Chine, République Dominicaine, République fédérale tchèque et slovaque, Roumanie, Singapour, Suède, Suisse, Sri Lanka, Thaïlande, Tunisie, U.R.S.S.(C.É.A.), Zambie et Zimbabwe**.

Les conventions entre le Canada et les pays suivis d'un astérisque n'avaient pas été entérinées au 9 juillet 1990. Celles frappées de deux astérisques ont été conclues en 1992 ou 1993.

La convention avec l'Afrique du Sud a été abrogée le 23 septembre 1985. Les dispositions de cette convention cessent d'être en vigueur au Canada pour toutes les années d'imposition finissant en 1986 et les années suivantes. On n'a pas encore amorcé les discussions visant à restaurer le traité.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui établissent lequel des États contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de tout pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité prévalent sur la législation locale. Cette question est traitée à l'Article 23 de la convention modèle de l'O.C.D.E. mentionnée ultérieurement.

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt, même lorsqu'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la Loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens une somme à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien sera imposé une fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

Imposition au Canada du salaire gagné lors d'un congé sabbatique

Tel qu'il a été mentionné auparavant, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger depuis moins de deux ans (IT-221R2). Même lorsque le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique lorsqu'il lui est versé par une université canadienne (selon l'alinéa 115 (2) (c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (Alinéa 115 (2) (e)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R3, paragraphe 3).

Convention fiscale selon le modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme reconnue internationalement. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a renégociés récemment, suivent ce modèle. La Convention modèle contient 12 pages et renferme 30 articles répartis en sept chapitres qui traitent de la portée, des définitions, de l'imposition du revenu (articles 14, 15, 19 et 20 qui sont résumés ci-après et ajoutés à ce chapitre), l'imposition du capital, les méthodes d'élimination de la double imposition et quelques dispositions spéciales à l'endroit de la rémunération des enseignants.

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4 : résident — Les lois de chaque État contractant établiront le sens à donner à l'expression «résident» aux fins de l'impôt sur le revenu au sein de l'État. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un État uniquement parce qu'elle a un revenu provenant de sources de cet État ou un capital qui s'y trouve situé.

Lorsqu'une personne est classée comme résidente des deux États contractants, divers critères président à l'établissement de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile ordinaire et la nationalité. Lorsque ces critères ne suffisent pas, les deux États trancheront la question d'un commun accord.

Article 14 : services personnels autonomes — Le revenu allant à un résident de l'État 'A' à l'égard de services professionnels ou autres services personnels autonomes n'est imposable que dans l'État 'A', sauf lorsque le résident dispose d'une base fixe qui lui est ordinairement disponible dans l'État 'B'. Dans ce dernier cas, l'État 'B' peut imposer le revenu comme étant attribuable à cette base fixe. L'expression «base fixe» n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un «centre d'activité d'un caractère fixe ou permanent qui doit être ordinairement à la disposition de celui qui exerce les activités.» En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la «base fixe». Les «services professionnels» comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales autonomes de même que les activités autonomes des médecins et autres «praticiens et techniciens».

Cette règle s'applique à ceux qui de façon périodique et pour leur propre bénéfice, donnent des cours, ou enseignent pour des salaires ou honoraires à l'extérieur du Canada. Cependant, on a porté à notre attention le fait qu'il n'est pas rare que des «administrations trop zélées» puissent déduire des retenues d'impôt à même ces versements. Elles ne sont peut-être pas conscientes que le traité avec le Canada n'exige pas que les canadiens acquittent l'impôt. Dans ce cas, on exige que le contribuable canadien fasse une déclaration d'impôt des États-Unis pour récupérer l'impôt payé. Malheureusement, la question n'est pas aussi simple, les pouvoirs fiscaux étrangers, en général, exigent que les formulaires appropriés soient utilisés et remplis correctement. Ordinairement, ceci veut dire l'apport de conseils par des professionnels. Vu que la taxe n'a pas à être payée. Revenu Canada n'a pas l'obligation d'envisager un crédit, à déduire du revenu l'impôt payé à l'étranger, bien qu'il exige que le revenu soit déclaré et l'impôt canadien acquitté.

Article 15 : services personnels assurés à titre de salarié — Le salaire allant à un résident de l'État 'A' à l'égard d'un emploi est imposable seulement dans l'État 'A', sauf lorsque l'emploi s'exerce dans l'État 'B', auquel cas l'État 'B' peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'État 'A' gagné dans l'État 'B' est imposable seulement dans l'État 'A' lorsque :

a) le bénéficiaire est présent dans l'État 'B' durant une période n'excédant pas 183 jours au cours de l'année financière.

b) la rémunération est payée par un employeur qui n'est pas un résident de l'État 'B'; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'État 'B'.

Article 19 : service gouvernemental — Les salaires payés par l'État 'A' aux résidents présents dans l'État 'B' à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'État 'A'. Lorsque ces services sont assurés par des nationaux de l'État 'B' ou par des personnes qui ne sont pas devenues des résidents de l'État 'B' seulement pour assurer les services, les salaires ne sont imposés que dans l'État 'B'.

Article 20 : étudiants — L'étudiant résident de l'État 'A' qui se rend dans l'État 'B' pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à

maximum des particuliers. C'est pourquoi, il y a peu d'avantages, le cas échéant, à de tels arrangements en ce moment.

En 1993, la Cour de l'impôt lors de la cause David T. McDonald Co. s'est penché sur la société du contribuable établie par un homme ayant plusieurs années d'expérience en importation de chaussures en tant que représentant d'un fabricant étranger au Canada. Revenu Canada n'a pas réussi à faire la preuve que c'était une société de prestation de services personnels, vu que McDonald avait tant d'années écoulées dans le commerce qu'il s'avérait un conseiller digne de foi, et la société achetait et vendait à son propre compte. Pour la Société de Projets ETPA Inc. (1993), la décision fut que la société du contribuable n'était pas une société de prestation de services personnels en établissant que la société avec laquelle elle transigeait des affaires n'exerçait aucun contrôle sur l'actionnaire principal; la société du contribuable transigeait des affaires ailleurs; la location était acquittée par l'autre société, et les coûts en heures supplémentaires étaient à la charge de la société du contribuable; les dépenses et le risque de perte relevaient du contribuable.

Pertes au titre d'un placement d'entreprise

Lorsqu'il y a aliénation d'une action ou d'un prêt à recevoir par une petite entreprise canadienne constituée en société soit lors d'une vente dans le cours normal des affaires ou lorsque la société est réellement insolvable, la perte qui en découle, multipliée par la fraction de la perte qui est déductible pour l'année, (75% pour 1990 et les années ultérieures) peut être déduite à même le revenu des autres provenances. L'entreprise doit faire affaires au Canada et 90% de ses éléments d'actif, évalués à la juste valeur marchande servent au fonctionnement de l'entreprise active. L'insolvabilité comporte la faillite et des circonstances où il est raisonnable de croire que l'entreprise sera dissoute alors qu'elle a été inactive pendant 24 mois.

DIVERS ÉLÉMENTS

Déduction pour gains en capital

Une exonération de 100,000 $ à vie est maintenant offerte sur les gains en capital. L'aliénation de l'entreprise familiale ou de la ferme familiale peut toutefois donner lieu à une exemption de 400 000 $ supplémentaire. Ces sommes s'appliquent au gain brut en capital et non à la somme nette après déduction de la fraction exempte d'impôt. La réforme fiscale a augmenté le pourcentage du gain en capital imposable. La portion imposable qui était de 50% en 1987 augmente à 66 2/3% en 1988 et 1989 et à 75% par la suite.

Une autre restriction est apparue à l'égard des ventes de biens immeubles achetés après février 1992. Les gains en capital sur les biens de ce genre ne font plus l'objet d'une exemption. Quant au bien immeuble acheté avant février 1992 mais vendu après février 1992 les gains en capital pourront encore faire partie de l'exemption mais uniquement pour le nombre de mois de possession de la propriété avant mars 1992. Pour une propriété achetée en mars 1989 et vendue en mars 1994 le gain en capital exempté sera seulement de 3/5 en vertu du nouveau règlement. Ces changements affecteront les résidences familiales secondaires. Quant aux propriétés du genre chalets de famille qui vraisemblablement seront conservés et légués aux enfants, on devrait envisager de faire don de la propriété dès maintenant alors que la plus grande partie du gain accumulé peut être exemptée. Faire un don est réputé être selon Revenu Canada une aliénation à la juste valeur marchande. Le don d'une propriété immobilière comportant des gains accumulés ou l'anticipation de gains importants à venir ne devrait pas être fait avant d'obtenir des conseils fiscaux et juridiques convenables. Ainsi le fait que les enfants exercent un contrôle sur des propriétés que vous avez l'intention d'utiliser de votre vivant peut susciter des problèmes.

Depuis 1988, l'exemption des gains en capital s'applique sur l'excédent des gains en capital nets (les gains en capital moins les pertes en capital) sur la perte nette cumulative sur placements (PNCP) du contribuable. La PNCP se définit comme étant l'excédent des frais de placement sur le revenu de placement. En conséquence, seulement les gains en capital imposables supérieurs à la PNCP sont admissibles à l'exemption.

Perte nette cumulative sur placements (PNCP)

Le concept de PNCP a été introduit parce que le gouvernement ne souhaite pas permettre que les gains en capital demeurent non imposés tout en permettant la déduction d'intérêt pour posséder ce genre de placement. Le compte de PNCP comporte les pertes cumulatives provenant des placements de nature passive et se calcule comme il suit:

a) les sommes déduites lors du calcul du revenu net de biens (c'est-à-dire, le revenu provenant de biens moins les coûts tels les frais d'intérêt et frais d'utilisation). Un bien comprend les titres porteurs d'intérêt et de dividendes de même que les propriétés locatives;

b) les pertes nettes de biens (pertes de location, etc.);

c) les pertes nettes d'une société en commandite; et

d) 50% des frais reliés à l'exploration de ressources naturelles moins les bénéfices.

À cause de son caractère cumulatif depuis 1988, ce calcul du PNCP est important lorsque vous voudrez réclamer une déduction pour gains en capital. Revenu Canada fournit le formulaire T936 pour en faire le calcul et les lecteurs voudront bien le tenir à jour chaque année pour connaître leur droit à l'exemption.

Droits de succession aux États-Unis

Contrairement au Canada, les États-Unis imposent des droits de succession sur une propriété possédée aux États-Unis y compris celle possédée par des non-résidents. La taxe s'applique lorsque la valeur de la propriété aux États-Unis dépasse 60 000 $ et les taux s'élèvent rapidement. Vu que le Canada n'a pas de taxe semblable il n'y a pas, du moins à l'heure actuelle, de crédit d'impôt en contrepartie. La copropriété d'un bien de ce genre assure à chaque propriétaire l'exemption de 60 000 $. Les intéressés devraient au besoin obtenir l'opinion d'un professionnel.

Impôt minimum de remplacement

L'impôt minimum de remplacement a été introduit en 1986. Cet impôt vise à s'assurer que tous les contribuables paient leur juste part d'impôt. En raison des modifications apportées aux projets d'origine et d'une exemption de revenu de 40 000 $, il semble que ce nouvel impôt ne s'appliquerait qu'aux gains en capital, aux revenus versés dans des abris fiscaux et lorsque des sommes importantes ont été «transférées» à des régimes de retraite ou à un REER après 1985.

Immeubles résidentiels à logements multiples (I.R.L.M.)

La réforme fiscale a sonné le glas des immeubles résidentiels à logements multiples (IRLM). La déduction pour l'allocation du coût en capital sur tout IRLM acquis après le 17 juin 1987 est assujettie à la restriction liée aux pertes de loyers. Une perte de location ne peut être créée ou augmentée par l'ACC. Bien que le programme ait été interrompu à la fin de 1981, quelques immeubles résidentiels à logements multiples, pouvaient être acquis d'un propriétaire précédent. Les propriétaires en titre au 17 juin 1987 peuvent réclamer l'ACC pouvant créer ou accroître une perte de location qui peut être déductible du revenu provenant d'autres sources jusqu'en 1993. Les nouveaux propriétaires ne le peuvent pas.

Fermes

Les fermes, ou l'exploitation de fermes, se sont avérées d'importants abris fiscaux depuis plusieurs années. Le Livre blanc sur la réforme fiscale proposait plusieurs changements. Entre autres, le Livre blanc proposait des modifications au calcul de la perte agricole et quant à l'utilisation de la «comptabilité de caisse» pour établir le bénéfice ou la perte agricole.

La Loi tend à accorder entièrement les pertes agricoles aux véritables agriculteurs tout en limitant la possibilité de déduire ces pertes dans le cas de ceux qui on une ferme comme passe-temps et qui en même temps reçoivent leur principal revenu d'une autre provenance. La décision en E. Wurtz (1993) définit la question posée par la cour afin d'établir qu'un agriculteur est à plein temps ou non : est-ce que son autre source de revenue était «le combustible alimentant le moteur de sa survivance économique lors d'une période comportant une succession ininterrompue de pertes agricoles.» Lorsque la réponse est oui, sa capacité à déduire les pertes agricoles est restreinte.

Cependant le gouvernement a décidé de consulter davantage les groupements agricoles avant de mettre en oeuvre ces changements. Néanmoins, pour les années d'imposition ultérieures à 1988, un rajustement au stock est exigé visant à réduire les pertes selon la comptabilité de caisse résultant d'un cumul des stocks. Toutefois, des règles transitoires sont prévues à l'intention des entreprises agricoles actuelles.

Il y a encore des avantages importants à s'adonner à l'exploitation agricole. Une entreprise agricole peut être cédée en respectant certaines règles, aux enfants du contribuable, par voie de «roulement». Lors de la vente, le vendeur peut réclamer une exemption de 500 000 $ en gains de capital. Le traitement fiscal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri fiscal.

Oeuvres d'art

Les oeuvres d'art peuvent procurer une déduction fiscale. Lors d'un don à une institution reconnue de charité, la pleine valeur au moment du don peut être réclamée en tant que don de charité (sans égard à la limite de 20%) et, dans la plupart des cas, sans devoir verser l'impôt sur les gains en capital (résultant de l'augmentation de la valeur par rapport au prix d'achat). Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens culturels, le contribuable peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut choisir un prix de cession se situant entre le coût et la valeur marchande pour les dons de biens en immobilisation à un organisme de charité.

Frais d'intérêts

L'une des façons d'améliorer les mouvements de trésorerie est d'éliminer le passif sur lequel l'intérêt n'est pas déductible de l'impôt. La liquidité disponible devrait servir à rembourser les fonds empruntés pour les dépenses personnelles (telle une hypothèque sur la résidence ou des emprunts pour des biens personnels) plutôt que servir à rembourser des emprunts à des fins de placements ou d'entreprise.

L'intérêt sur l'argent emprunté pour acquérir des denrées, tel l'or, n'est pas déductible lorsque le gain ou la perte est un gain ou une perte en capital. Aussi, il est possible que les autorités fiscales refusent la déduction des intérêts sur les emprunts utilisés dans le but d'acquérir des biens en immobilisation dont la valeur provient essentiellement de son appréciation dans le temps et qui sont admissibles à l'exemption de gains en capital par opposition à un bien en immobilisation dont la valeur provient d'un rendement sous la forme de revenu imposable tels les loyers ou les dividendes.

Lorsqu'un particulier possède des placements ou une entreprise, il se peut qu'il puisse convertir de l'intérêt non déductible en intérêt déductible lorsqu'il prend le soin de restructurer les emprunts. L'intérêt sur l'argent emprunté pour financer un placement ou une entreprise peut cesser d'être déductible lorsque le bien est aliéné et n'est pas remplacé par un autre bien ayant une valeur au moins égale à la somme de l'emprunt. Par exemple, l'intérêt sur l'argent emprunté pour acquérir un placement qui est un abri fiscal peut cesser d'être déductible lorsque le placement est vendu. Dans un cas semblable, il peut s'avérer prudent de conserver le placement jusqu'à ce que l'emprunt soit remboursé. L'intérêt sur les emprunts à des fins de placement est uniquement déductible dans la mesure où il est réellement versé au cours de l'année, à moins que le contribuable ne calcule son revenu selon la méthode de comptabilité d'exercice.

L'excédent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette cumulative sur placement subie en 1988 et dans les années ultérieures peut avoir un effet sur l'exemption de gains en capital. Dans la mesure où l'exemption n'a pas été entièrement utilisée on devrait envisager de reporter des dépenses de ce genre (en général, l'intérêt est déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en capital par ailleurs exempté. Les actionnaires de sociétés contrôlées pourraient aussi envisager de recevoir des dividendes en contrepartie des pertes de placements lorsque le coût net est moindre que la perte de l'exemption de gains en capital.

Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts ne sont pas déductibles. Par la suite, les associés pourraient emprunter de nouveaux fonds servant à injecter du capital dans l'entreprise ou la société pourrait emprunter pour remplacer le fonds de roulement nécessaire. Dans ces cas, l'intérêt sur ces nouveaux emprunts devrait être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne feront pas partie du calcul de la «perte nette cumulative de placements» lorsque le particulier participe activement à l'entreprise. Ces pertes sont des pertes d'entreprise plutôt que des pertes de placements.

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

Sauf quelques exceptions, les dividendes, intérêts, loyers, redevances et autres revenus de nature passive de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'échelonnent de 5% à 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son état de non-résident aux sociétés, banques et autres institutions qui lui versent ce genre de revenus et leur demander d'effectuer les retenues et remettre celles-ci au Bureau de district de l'impôt. Il peut être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au Bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt lors du départ du Canada

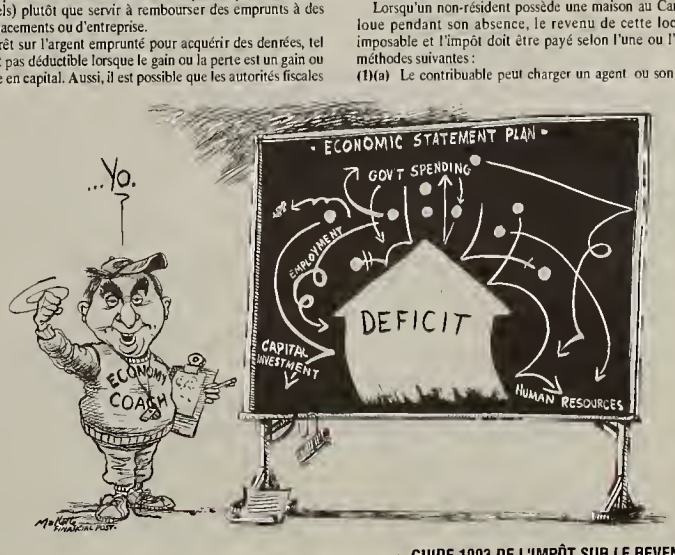
Les personnes qui cessent d'être résidentes du Canada peuvent devoir payer l'impôt sur les gains de capital à l'égard de certains placements et autres biens en immobilisations qu'elles sont réputées avoir aliénés immédiatement avant leur départ du Canada (paragraphe 128.1 «242-247»). Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenu de location canadien

• **Non résidents**

Lorsqu'un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes :

(1)(a) Le contribuable peut charger un agent ou son locataire,



déductible, mais il est recommandé, lorsqu'aucune modification importante n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:
a) l'allocation du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage lorsque sa valeur n'a pas diminué;
b) le contribuable qui réclame l'allocation du coût en capital peut réaliser un gain en capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains en capital en vertu de la règle de la résidence principale sera maintenue lorsque le contribuable ne déduit pas d'allocation du coût en capital. (Voir IT-120R3, alinéas «35, 36 et 37»). Seulement une résidence pour chaque couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés après 1981.

Lorsque des modifications importantes ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital possible en tant que résidence principale, peu importe qu'il y ait déduction ou non de l'allocation du coût en capital (IT-120R3,«alinéa 38»). Veuillez consulter les commentaires qui suivent à la rubrique «Exemption des gains en capital».

L'allocation du coût en capital (ACC) du mobilier et de l'équipement peut être déduite lorsque le contribuable croit qu'une dépréciation égale à la somme déduite se produit au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Les taux pour le mobilier et le matériel informatique y compris les logiciels de système sont de 20% et 30% chacuns (catégorie 8 et 10) et s'appliquent à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant lorsqu'il y a eu acquisition directement à des fins d'utilisation pour l'entreprise. Au Québec, le matériel informatique acquis à l'état neuf et utilisé dans une entreprise est déductible au taux de 100% (catégorie 12). À la fin de chaque année, l'allocation du coût en capital (l'amortissement) est déduit du solde de la catégorie et l'amortissement est déduit l'année suivante au taux prescrit sur le solde résiduel qui est appelé «fraction non amortie du coût en capital». (Voir l'exemple ci-après à la rubrique «frais d'automobiles»). Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux normal applicable à la catégorie particulière d'allocation du coût en capital l'année d'acquisition.

Frais de congrès

Le contribuable peut déduire de son revenu d'entreprise le coût jusqu'à concurrence de deux congrès chaque année tenus par un organisme d'affaires ou professionnel lié aux affaires du contribuable. La loi stipule que le congrès doit se dérouler à un endroit conforme à l'étendue territoriale, mais lorsque l'organisme est un organisme international ceci rend possible la déduction d'un congrès qui se déroulerait à peu près n'importe où. Un contribuable peut se voir exiger lors d'une vérification de faire la preuve que le congrès lui a aidé à gagner un revenu tiré d'une entreprise. Il ne peut pas déduire les frais de son conjoint ou des ses enfants (à moins qu'*ils* soient actifs dans l'entreprise) et il ne peut déduire que 80% de la portion liée aux aliments et aux loisirs. Aux fins de l'impôt provincial de l'Ontario et du Québec, uniquement 50% des coûts de ce genre sont déductibles à partir de juin 1993 et du 21 mai 1993 au Québec.

Frais d'automobile

Les frais de déplacement comprennent des frais, liés à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie à des fins personnelles. Une réclamation des frais exige un registre de tous les coûts et de la portion qui peut être attribuée à l'utilisation pour les fins de l'entreprise. On doit pouvoir produire les pièces justificatives liées aux frais d'automobile déduits et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. L'utilisation d'une automobile pour affaires ne comporte pas le trajet, soit entre la résidence et le bureau soit entre le bureau et la résidence, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). Lorsque le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les charges d'utilisation comprennent : l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, le permis, les frais de financement et les assurances. L'intérêt à l'achat de la voiture ne doit pas dépasser 250 $ chaque mois pour une automobile acquise avant le 1er septembre 1989 et 300 $ chaque mois lorsque l'automobile a été acquise après cette date.

Sous réserve de la règle d'une demi-année mentionnée auparavant, on peut réclamer l'allocation du coût en capital au taux de 30% de la fraction non amortie du coût en capital du bien, soit le coût d'origine moins l'amortissement cumulé. À partir de 1988, l'amortissement se calcule sur un coût en capital maximum de 20 000 $ y compris la taxe de vente. Lorsque l'automobile est louée la déduction permise est le moindre du versement de 600 $ chaque mois (650 $ pour un bail conclu après le 31 août 1989), et de la fraction du paiement réel qu'est 20 000 $ à 85% du prix de liste y compris la taxe de vente. Ce maximum a été augmenté à 24 000 $ pour les acquisitions après le 31 août 1989. (Pour une automobile acquise après le 31 décembre 1990, le maximum de 24 000 $ ne comprend pas la TPS et la TVQ.)

Il faut tenir un registre des déplacements et calculer le coût au kilomètre parcouru en divisant le coût total par le total de kilomètres. Ce coût au kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Depuis 1988, chaque auto achetée pour une somme qui dépasse le maximum doit être inscrite dans une catégorie distincte pour les fins du calcul de l'allocation du coût en capital à moins que le véhicule ne soit utilisé au moins à 90% pour les affaires. Aucune perte terminale ou récupération lors de l'aliénation de la voiture n'est admissible. Cependant, dans le cas des autos achetées pour une somme inférieure au maximum, les anciennes règles de l'ACC s'appliquent toujours.

Voici un exemple qui peut aider à clarifier ces règles:

Voiture achetée en 1991 au prix de	15 000 $
Allocation du coût en capital pour 1991	
30% de 15 000 $ x 1/2	(2 250)
Fraction non amortie du coût en capital	
— 31 décembre 1991	12 750
Allocation du coût en capital pour 1992	
— 30% de 12 750 $	(3 825)
Fraction non amortie du coût en capital	
— 31 décembre 1992	8 925 $

Selon l'hypothèse que le véhicule a été vendu ou échangé en 1993 pour une somme de 6 000 $, la perte de 2 925 $ peut être déductible en certaines circonstances à titre de perte fiscale parce que le coût d'origine était inférieur au maximum. Lorsqu'en 1993, le particulier fait l'acquisition d'un nouveau véhicule ayant coûté 25 000 $ avant la taxe, la déduction pour amortissement en 1993 est égale à 1/2 (règle du demi-taux pour les nouveaux biens) X 30% X 24 000 $ ou 3 600 $. (Ceci suppose qu'il n'y a pas de TVP et de TPS récupérable en entier. Lorsque la TVP est de 8% et que la TPS n'est pas récupérée la voiture peut alors faire partie de la catégorie pertinente pour les exigences de l'ACC au coût de 27 600 $, c'est-à-dire, ajouter la TVP et la TPS ainsi que calculées sur 24 000 $.)

Le relevé des frais d'automobile de 1993 pourrait se répartir comme suit:

Frais d'utilisation	
Essence	2 000 $
Lavages	200
Stationnement	360
Réparations	700
Permis	60
Assurance	400
Frais de financement	1 560
	5 280 $
Allocation du coût en capital (excluant toute perte finale possible)	3 600
Total	8 880 $
Kilomètres parcourus	
Vieille voiture	
— lecture de l'odomètre à la vente	64 000 km
— lecture de l'odomètre le 1er janvier 1993	53 000
Kilomètres — vieille voiture	11 000
Nouvelle voiture	
— lecture de l'odomètre le 31 décembre 1993	11 200
Total des kilomètres — deux voitures	**22 200 km**
Coût au kilomètre — 40 cents (8 880 $ / 22 200)	
Utilisation totale des voitures à des fins d'affaires au cours de l'année	3 000 km
Déduction de frais d'automobile— 3 000 x 40 cents	**1 200 $**

Les contribuables inscrits à la TPS peuvent obtenir un crédit de taxe sur les intrants concernant les dépenses d'entreprise.

Revenu tiré d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin le formulaire T2032 — État des revenus et des dépenses — fourni par les Bureaux de district de l'impôt. L'année d'imposition peut se terminer le 31 décembre ou à toute autre date au choix du contribuable. (Voir auparavant: «Année financière»).

Voici un exemple:

État des résultats pour l'année terminée le 31 décembre 1993

Revenus		
— honoraires professionnels gagnés		14 000 $
Charges		
Bureau	1 435 $	
(voir l'énoncé à l'égard de l'admissibilité)		
Papeterie et fournitures	250	
Livres et périodiques	200	
Cotisations professionnelles	460	
Automobile (voir ci-haut)	1 200	
Allocation du coût en capital-mobilier	480	
		4 025 $
Revenu professionnel net		9 975 $

État des frais de bureau

Taxes foncières	2 000 $
Intérêts sur hypothèque	7 600
Assurance	200
Chauffage	800
Téléphone	250
Eau	175
Éclairage	455
Total	11 480 $
Un huitième *	1 435 $

*(Selon l'hypothèse que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces).

État de l'allocation du coût en capital — mobilier et équipement

Catégorie 8 — 20%	
Fraction non amortie du coût en capital	
1er janvier 1993	2 000 $
Achat — machine à écrire électrique	850
	2 850 $
Moins produit de l'aliénation de la vieille machine à écrire	50
Fraction non amortie du coût en capital 31 décembre 1993	2 800 $
Allocation du coût en capital pour 1993	
20% de 2 000 $	400 $
20% de (850 - 50) / 2	80
	480 $

L'allocation du coût en capital n'est déduite qu'à l'égard du mobilier et de l'équipement. Aucune allocation n'est déduite pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital possible à la vente de la propriété ou lors de sa conversion pour usage personnel.

Crédits de taxe à l'investissement

Le système fiscal comporte des règles permettant au contribuable de réclamer un crédit d'impôt lié à des dépenses de recherche scientifique. Les dépenses admissibles comprennent les achats d'équipement et les mises de fonds pour les coûts d'exploitation, aussi longtemps que le travail est exécuté par une société privée contrôlée au Canada ou pour celle-ci dans le but de faire progresser «la recherche scientifique et le développement expérimental», selon la définition de Revenu Canada.

Ce système permet des crédits d'impôt, ou dans certaines circonstances, des remboursements au comptant à des sociétés engagées dans la recherche avec une application commerciale, y compris plusieurs petites entreprises constituées en société par des scientifiques. Les taux varient selon les régions du Canada en fonction de leur développement économique. Les salaires de recherche, y compris les salaires versés à celui qui a constitué la société sont des dépenses admissibles. Depuis décembre 1992, les règles ont été changées de nouveau afin de simplifier l'établissement des coûts admissibles en «frais généraux». Les frais généraux jusqu'à concurrence de 65% des salaires directs consacrés à la recherche peuvent être réclamés.

Ces règles peuvent s'avérer très utiles aux chercheurs, mais elles exigent une bonne information professionnelle, en particulier parce que plusieurs provinces offrent des programmes semblables mais comportant des règles différentes. (Voir les lignes directrices à l'égard des déclarations modifiées à l'égard des années antérieures conformément aux modalités de l'Équité fiscale — note préalable 8.)

Imposition des artistes, écrivains et musiciens

Compte tenu de problèmes importants liés à l'évaluation des pertes reliées à une entreprise dans le cas des artistes et écrivains, un sous-comité spécial des Communes a effectué une étude et publié un rapport en juin 1984.

Le 6 mars 1989, Revenu Canada a publié le Bulletin IT-504R. Il traite du calcul du revenu des artistes et des écrivains autonomes. Les points abordés sont les sources de revenu, l'espoir raisonnable de profit et les inventaires. Dans la partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à établir que le contribuable exploite ou non une entreprise. Le Bulletin intéressera ceux dont les activités créatrices ne rapportent pas un revenu important. En général, le Bulletin reconnaît que les artistes peuvent prendre plusieurs années avant d'enregistrer un bénéfice à même leurs activités, mais en même temps on tente de faire la distinction entre les véritables artistes qui s'adonnent à une entreprise artistique et ceux qui tout simplement s'adonnent à un passe-temps.

Les artistes, les écrivains et les musiciens devraient également consulter le Bulletin IT-311 (IMP 80-5) qui traite des dépenses admissibles des musiciens et des professionnels du spectacle qui sont des entrepreneurs autonomes et le Bulletin IT-312 (IMP 80-3R1) qui fait la distinction entre les particuliers employés et les entrepreneurs autonomes. Les musiciens qui utilisent leurs propres instruments de musique dans le cadre de leur emploi peuvent déduire les frais d'entretien, de location, d'assurance et d'allocation du coût en capital (article 8(1)(p)). Cependant, ces charges ne doivent pas être supérieures au revenu de cette provenance. L'ACPPU se fera un plaisir de conseiller quiconque désire obtenir des renseignements supplémentaires sur ces points.

CONSTITUTION EN SOCIÉTÉ

D'importants avantages fiscaux peuvent résulter de la constitution d'une entreprise en société. Le taux peu élevé d'imposition des petites entreprises canadiennes exploitant une entreprise dans certaines provinces, ainsi que le crédit d'impôt pour dividendes peut entraîner, dans l'ensemble, un fardeau fiscal inférieur à celui applicable à une entreprise non incorporée. Par exemple, le taux d'imposition des sociétés peut varier de 12% à 23% en comparaison des taux d'imposition des particuliers s'échelonnant de 24 à 53%. Bien qu'un impôt supplémentaire soit exigible lors du retrait des revenus de ce genre au moyen de dividendes, il se peut qu'il y ait des manières de réduire ou de reporter cet impôt de telle sorte que le fardeau dans l'ensemble soit moindre.

D'autres avantages en plus de la possibilité de report d'impôt, comprennent la possibilité de répartir le revenu parmi les membres de la famille et l'admissibilité possible des actions à l'exemption de 500 000 $ du gain en capital qui est accessible lors de l'aliénation des actions d'une petite entreprise. (Voir les commentaires ci-après sur l'exemption des gains en capital).

La constitution en société entraîne des coûts supplémentaires. En sus des coûts reliés à la constitution elle-même, il y a les honoraires de comptabilité et les frais juridiques et le coût du rapport annuel déposé auprès de la juridiction en vertu de laquelle la société est incorporée.

Sociétés de prestation de services personnels

Autrefois, les dirigeants et certains salariés à revenu élevé ont tenté de réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Afin que les actionnaires de ces sociétés n'obtiennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. Aucune autre dépense n'est déductible. De plus, des corporations de ce genre paient maintenant l'impôt au taux maximum d'imposition des sociétés qui se rapproche du taux

d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que lorsque le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent être acheminés par une université canadienne et servent à défrayer les coûts de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la «provenance» des fonds servant à payer son salaire est déterminante. Lorsque les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable lorsqu'elles sont accordées par l'entremise d'une université canadienne.

REVENU TIRÉ D'UNE ENTREPRISE

De nombreux professeurs travaillent à titre d'entrepreneurs autonomes pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire ordinaire, le professeur peut tirer des revenus de droits d'auteur, de consultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont ordinairement réputés être des revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les dépenses admissibles. Ces particuliers voudront bien avoir une bonne connaissance des règles de la TPS qui pourraient s'appliquer à leurs activités d'entreprise.

La TPS est assumée par le consommateur en dernière instance bien qu'elle soit répartie en plusieurs étapes. Généralement, toute organisation offrant un bien ou service impute la TPS sur les biens et services qu'elle vend et elle réclame un crédit de taxe pour intrants. Celle-ci remet au gouvernement uniquement la différence nette.

Une entreprise produisant des ventes imposables inférieures à 30 000 $ a le choix de s'inscrire ou non. L'avantage principal de l'enregistrement est la possibilité de réclamer un crédit ou un remboursement pour la TPS sur les biens et services utilisés dans l'entreprise. Bien que le commerçant, lorsqu'il est inscrit, doive également ajouter la TPS sur ses ventes, cela ne devrait pas comporter d'inconvénient lorsque les ventes sont effectuées à une autre entité inscrite qui a le droit de recevoir un crédit pour la taxe imputée.

Le principal désavantage de l'enregistrement provient des registres à tenir et des déclarations à faire parvenir à intervalles réguliers au gouvernement, ce qui peut s'avérer onéreux en main-d'oeuvre et en honoraires professionnels.

La «méthode rapide» de déclaration permet à l'inscrit qui facture la TPS de conserver celle-ci moins une remise calculée selon un pourcentage fixe des ventes. Également, les petites entreprises conformes à certaines normes peuvent faire une déclaration une fois l'an plutôt qu'à chaque trimestre. Les entreprises qui peuvent y avoir droit sont les fabricants, les détaillants et les sociétés de services dont les ventes annuelles ne dépassent pas 200 000 $; les magasins d'alimentation dont les ventes sont inférieures à 500 000 $; mais ceci ne comprend pas les entreprises offrant des services juridiques, de comptabilité ou de consultation financière. Les pourcentages fixes varient de 1% pour les magasins d'aliments, à 3% pour les détaillants, à 5% pour les fabricants et les entités de services.

Le Québec a décidé d'harmoniser sa taxe de vente provinciale avec la TPS fédérale. Le 1er juillet 1992, le Québec a imposé une taxe de vente provinciale (TVQ) de 8% sur les biens et 4% sur les services. Cette taxe s'ajoutera à la TPS fédérale de 7%, soit des taux combinés de 15,56% et 11,28% chacuns.

Les leçons de musique, sans égard au niveau d'enseignement, sont réputées être des «services d'enseignement» et elles sont par conséquent exonérées de la TPS. Les cours d'appoint sont aussi exonérés de la taxe en tant que «service d'enseignement» tant que ces cours d'appoint découlent d'un programme scolaire. Lorsqu'il en est autrement, on doit ajouter la TPS. Tous les livres sont assujettis à la TPS, nonobstant qu'ils aient été achetés pour l'enseignement ou les loisirs. Au Québec les livres sont exemptés de la taxe de vente provinciale de 8%.

La plupart des services médicaux offerts par les professionnels de la santé sont exonérés. Ceux qui donnent ces services ne facturent pas leurs patients mais ils ne peuvent pas réclamer le remboursement de la TPS versée à l'égard des intrants. Les professionnels dont les conjoints possèdent une entité constituée en société devraient réviser leurs activités puisque les salaires qu'ils défraient directement sont exonérés tandis que les frais qui leur sont imputés par une entreprise de service doivent comporter la TPS et sont un coût supplémentaire pour le professionnel en tant que contribuable.

Les oeuvres de charité enregistrées aux fins de l'impôt sur le revenu sont en général exonérées de l'obligation d'imputer la TPS bien que cela n'englobe pas les activités de nature commerciale. Aucune TPS n'est prélevée sur des activités telles que les ventes de biens commerciaux lorsque les vendeurs sont des bénévoles et les prix sont inférieurs à 5 $ ou lorsque les billets d'entrée ne dépassent pas 1 $. Le coût d'admission à des films ou spectacles lorsque les billets sont vendus au prix coûtant, les services à l'intention des enfants sous-privilégiés ou infirmes, les frais d'adhésion en tant que membres à des organismes de services au public sont aussi exonérés de la TPS. Les règles et les exonérations sont complexes et on doit les consulter avant d'agir. Toutefois, les institutions de charité se voient accorder un rabais de 50% sur la TPS acquittée sur les achats de nature non commerciale et une demande peut-être acheminée sur un formulaire prescrit à cet effet. On n'exige pas la présentation des reçus mais il faut les conserver à des fins de vérification ultérieure.

En plus d'exercer sa charge professorale ordinaire, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent d'établir qu'il existe soit un contrat de travail (contrat d'emploi), soit un contrat d'entreprise (contrat d'affaires). Revenu Canada, appuyé récemment par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout lorsque les matières sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études ordinaire.

Contrat d'entreprise

Dans certains cas, cependant, des cours n'accordant aucun crédit peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à démontrer l'existence d'un contrat d'entreprise pour l'enseignement des cours n'accordant aucun crédit:

a) Il y a généralement contrat de travail (emploi) lorsque la personne pour qui les services sont exécutés a le droit d'établir la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a contrat d'entreprise (non-emploi) lorsque l'intéressé est embauché pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-312, Alinéa 4).

b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour fournir les services sont définies clairement dans un contrat officiel ou dans un échange de correspondance.

c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.

d) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut être utile aussi d'examiner les quatre critères décrits auparavant dans le présent Guide.

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Lorsqu'une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur un formulaire T4A «Relevé 2» plutôt que sur le formulaire T4 «Relevé 1», cela signifie que l'université ne considère pas ces paiements comme un revenu d'emploi. En outre, l'université ne devrait pas déduire de ces paiements, soit de l'impôt sur le revenu, soit des cotisations au RPC/RRQ ou à l'assurance-chômage. Du point de vue administratif, il sera beaucoup plus facile ainsi au professeur de les considérer en tant que revenu d'entreprise, sur sa déclaration d'impôt bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution de l'extérieur, ferait bien de se faire payer directement par cette dernière. Lorsque la rémunération est versée par le service de la paye de l'université et que celle-ci est déclarée sur le formulaire T4 «Relevé 1», il lui sera difficile de convaincre le Bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures lorsque le revenu est payé à titre de fournisseur après réception d'une facture de sa part ou déclaré sur le formulaire T4A «Relevé 2». Quelques universités le font sur demande.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de charges. Le professeur, par exemple, qui entretient un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les charges du bureau. (Voir Frais de bureau, ci-après). Toutefois, étant donné qu'aucun impôt n'aura été retenu à la source sur ses revenus, il devra payer son dû au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit retenu à la source sur au moins les trois-quarts de son «revenu net» (pour une année d'imposition), le contribuable est tenu de faire des versements trimestriels à date fixe. Tout versement en retard ou insuffisant portera intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du «revenu net»). (alinéa 156 (1) «1026»).

Année financière

Le contribuable qui possède une entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui lui permet de différer le paiement des impôts sur le revenu. Par exemple, lorsque l'année financière d'une entreprise non constituée en société se termine le 31 janvier 1993, le revenu des douze mois terminés le 31 janvier 1993 ne sera pas déclaré avant que le contribuable remette sa déclaration de 1993 bien que les 11/12 en aient été gagnés en 1992. Une fois que le contribuable a choisi l'année financière de son entreprise, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (alinéa 248 (1) «Exercice financier»).

Ce consentement est accordé uniquement lorsqu'une vraie raison d'affaires peut justifier ce changement; par exemple, la décision d'apporter un changement à la fin de l'exercice financier afin de le faire coïncider avec le cycle d'affaires du contribuable.

Chaque catégorie d'entreprise peut avoir une fin d'exercice distincte. Lorsque le genre d'entreprise se modifie suffisamment, une nouvelle fin d'exercice, présumée plus avantageuse, peut être choisie. Bien que le choix d'une brève première année d'entreprise ait l'effet souhaité de limiter l'impôt, on doit se rappeler qu'un retour à l'emploi peut entraîner deux années de recettes en une seule, ce qui peut entraîner des taux d'imposition et des impôts à payer plus grands.

Mais le contribuable peut, s'il en fait le choix, considérer l'exercice financier au cours duquel il a cessé l'exploitation de son entreprise comme terminé au moment où il se serait de toute manière terminé si le contribuable n'avait pas cessé l'exploitation de son entreprise au cours de l'exercice financier.

Comptabilisation du revenu professionnel

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Une somme pour services rendus est réputée à recevoir à la première des dates suivantes : la date de la présentation de la facture ou la date à laquelle la facture aurait été présentée s'il n'y avait pas eu de retard indu. Dans certains cas, le contribuable peut déduire une provision pour créances douteuses ou mauvaises créances ou une provision pour des biens non reçus ou services non encore rendus (alinéas 20 (1) (l), (m) et (n) «140, 150, 152»).

Déductions du revenu tiré d'une entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les charges courantes défrayées pour gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue d'acquérir un bien permanent d'une valeur durable, c'est-à-dire, ne soient pas une dépense en capital. Les charges admissibles sont déductibles l'année où elles sont encourues, sauf lorsque leur comptabilisation ordinaire oblige à les déduire une année plus tard (par exemple, honoraires ou assurances payés d'avance, etc.) ou lorsque la Loi de l'impôt sur le revenu exige qu'elles soient reportées (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la reprographie et les salaires d'employés à temps partiel figurent parmi les charges les plus fréquentes pour les professeurs. Les frais de représentation et de divertissement sont moins fréquents. Ce genre de frais doit être non seulement raisonnable mais il est restreint à 80% du coût réel. (50% au Québec depuis le 21 mai 1993) On doit être en mesure de justifier sur demande ces charges en produisant les pièces justificatives.

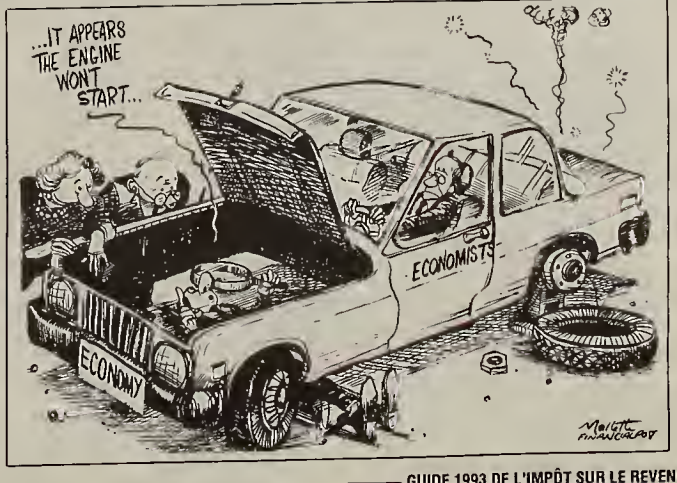
Le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense soit raisonnable compte tenu des circonstances et effectuée pour gagner un revenu.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau à domicile

Lorsque le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la résidence. Les charges pour les bureaux à domicile sont permises seulement jusqu'à concurrence du revenu net du contribuable pour la période tirée de l'entreprise et uniquement lorsque le bureau est la place principale d'affaires ou lorsqu'il est utilisé de façon ordinaire et continue pour rencontrer des clients ou des patients.

Lorsque le contribuable peut répondre à ces critères, les frais d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants : taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'allocation du coût en capital (l'amortissement) de la partie bureau de la maison est aussi



entraînent que le contribuable dépasse ses limites de RÉER. Au-delà de cet excédent, la loi impose une «pénalité» de 1% chaque mois sur les cotisations excédentaires. Plusieurs conseillers ne recommandent pas de verser volontairement cette somme de 8 000 $ laquelle est non déductible.

Quant aux seuils maximums de contribution révisés lors du budget de février 1992, voici la nouvelle échelle:

Année	Limite d'un régime	Limite RÉER de pension agréé
1990 a)	3 500 $	7 500 $ b)
1991	12 500	11 500 c)
1992	12 500	12 500
1993	13 500	12 500
1994	14 500	13 500
1995	15 500	14 500
1996	indexé	15 500

a) Pour 1990, la limite ne devait pas dépasser 20% du revenu gagné; après cette date la limite est de 18% du revenu gagné. Depuis 1990, le revenu gagné exclut le revenu de pensions. Toutefois, à partir de 1991, le revenu gagné comprend les prestations d'invalidité versées en vertu du RPC et du RRQ.
b) Cette limite est réduite à 3 500 $ moins les contributions de l'employé pour ceux qui ont droit à des bénéfices en vertu d'un régime de pension ou d'un régime de participation différée aux bénéfices (RPDB) lorsqu'une contribution a été effectuée au cours de l'année. La disposition spéciale de virement jusqu'à concurrence de 6 000 $ du revenu de pensions à un RÉER au nom du conjoint est permise de 1989 à 1994.
c) La limite pour 1991 et les années ultérieures est diminuée par le facteur d'équivalence (FÉ) à l'égard de l'année précédente. Le report des droits inutilisés d'un RÉER à une année ultérieure fut appliqué pour la première fois en 1991.

Du 29 février 1992 au 1er mars 1993, les détenteurs de RÉER pouvaient emprunter sans être imposés jusqu'à 20 000 $ des fonds mêmes de leur RÉER pour acheter une résidence principale avant le 1er octobre 1993. Ceci a fait l'objet d'une prolongation par le biais de l'Énoncé économique de décembre 1992 afin de permettre les retraits jusqu'au 1er mars 1994, à l'égard des résidences achetées d'ici le 30 septembre 1994. Les conjoints (y compris les conjoints de fait) peuvent retirer jusqu'à 20 000 $ chacun pour l'achat d'une résidence en co-propriété, lorsque cette résidence n'appartenait pas auparavant à l'un ou l'autre des époux. Un contribuable ne peut pas placer des fonds dans son RÉER et ensuite les retirer pour l'acquisition d'une maison; la règle permet uniquement au contribuable de réclamer une déduction au titre du RÉER pour les contributions supérieures aux retraits en vertu de ce régime. Les sommes retirées en vertu de ce régime sont remboursables sans intérêt en versements échelonnés sur une durée de 15 ans, le premier remboursement devra se faire le 31 décembre 1995.

BOURSES ET SUBVENTIONS

Bourses d'études, de perfectionnement, d'entretien et prix

La Loi de l'impôt sur le revenu ne définit pas les expressions bourses de perfectionnement, bourses d'entretien, bourses d'études, prix et subventions de recherche. Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministère et en indique le traitement fiscal. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée bourse de perfectionnement peut se classer comme subvention de recherche aux fins de l'impôt (IT-75R2, Alinéa 17).

L'alinéa 56 (1) (n) «312g» exige d'ajouter au revenu toutes les sommes reçues durant une année provenant d'une des sources mentionnées dans le titre, ou de l'ensemble de celles-ci, sauf la première tranche de 500 $. Toutefois, lorsqu'il dépense l'argent de sa bourse pour produire une oeuvre littéraire, dramatique, musicale ou artistique il peut, lors du calcul de la somme imposable, déduire à même cette bourse toutes les dépenses effectuées pour obtenir la bourse jusqu'à concurrence de la somme dépensée pour la production de cette oeuvre. Les dépenses admissibles ne comportent pas les dépenses personnelles ou de subsistance, les dépenses remboursées ou les sommes déductibles de l'impôt par ailleurs. Lorsque le bénéficiaire reçoit 500 $ et plus deux années de suite, la déduction de 500 $ s'applique chaque année, soit une déduction totale de 1 000 $. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Rappelons que les professeurs et les étudiants peuvent, dans certains cas, déduire les frais de déménagement et les frais de garde d'enfants de ce genre de revenu (articles 62 et 63 «347-356»).

Subventions de recherche et charges

Comme il est mentionné ci-haut, les bourses reçues dans une année ne donnent droit qu'à la déduction de 500 $ (alinéa 56 (1) (n) «312g» (IT-75R2, alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les charges de recherche déductibles (alinéa 56 (1) (o) «312h» et la déduction de 500 $ ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, défrayés pendant que le chercheur poursuivait ses travaux hors de son lieu ordinaire de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut être considéré comme une subvention de recherche. Lorsque l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est réputée être une bourse et les charges ne sont pas déductibles. Lorsque, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est réputée être une subvention de recherche. Le Bulletin IT-75R2 stipule également, lorsqu'il y a double objectif, que la subvention soit traitée comme une subvention de recherche, lorsque l'objectif premier est la recherche (comme il est expliqué auparavant). Lorsqu'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser établir la fin première de la subvention par l'organisme subventionnaire : l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il séjourne temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs reliés à ses travaux (IT-75R2, alinéa 29). Selon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du chercheur ne sont pas déductibles d'une subvention de recherche. Bien que la Cour fédérale de l'impôt n'ait pas tranché la question de façon définitive, Revenu Canada a cotisé à nouveau un certain nombre de contribuables auxquels il a refusé ces déductions. L'ACPPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des frais de voyage du conjoint et des personnes à charge.

Ceux qui sont en congé sabbatique au Canada devraient s'enquérir de leur droit possible de déduire les frais de déplacement et de garde d'enfants. Les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes les autres charges directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous les autres frais pertinents autre que d'ordre personnel ou de subsistance peuvent être déductibles. Les dépenses de nature capitale sont déductibles (IT-75R2, Alinéa 31).

Il n'est pas nécessaire de présenter les reçus pour les frais de recherche avec la déclaration. Le ministère, cependant, peut exiger des preuves à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, lorsque cela est possible, garder les pièces justificatives.

Les charges défrayées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déductibles. Font exception, les charges survenant l'année antérieure à la réception de la subvention et avant de recevoir l'avis de l'attribution de celle-ci (IT-75R2, Alinéa 30).

Bien que les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles, soit du salaire reçu durant un congé sabbatique soit d'une bourse de recherche, sauf, bien entendu, lorsque la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme une subvention de recherche et ne bénéficie que de la déduction de 500 $, lors de toute année d'imposition peu importe les frais de recherche réellement défrayés. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter une cotisation de l'impôt sur le revenu quant aux fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'une partie ou de la totalité de son salaire. Seule la somme dépassant les frais de recherche admissibles sera imposée. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent la «procédure» à suivre, lequel devrait intervenir avant le commencement du congé sabbatique. (Voir «Congés sabbatiques», ci-après).

Le bénéficiaire à la fois d'une bourse de perfectionnement et d'une subvention de recherche peut déduire 500 $ (ou 1 000 $ lorsque les versements s'échelonnent sur deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

CONGÉS SABBATIQUES

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre congé dans un pays étranger doit tenir compte des dispositions fiscales du pays étranger de même que celles du Canada. Les sections suivantes du Guide traitent de certains problèmes liés aux impôts étrangers.

Résidence

Un résident canadien est assujetti à l'impôt canadien sur son revenu mondial. Un non-résident est assujetti uniquement à l'impôt sur certains revenus de sources canadiennes. La question de savoir si vous êtes un résident du Canada ou non est donc importante pour les fins fiscales.

Revenu Canada (Impôt) a publié le Bulletin IT-221R2 qui traite de la résidence. En vertu du Bulletin IT-221R2 le professeur absent du Canada durant moins de deux ans est réputé avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf lorsqu'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et que rien n'indique qu'il prévoyait, à son départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat d'emploi). Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

- **Logement** — «Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a de lien de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de résilier le bail dans un délai très court (moins de trois mois), sera généralement considéré comme n'avoir pas rompu ses liens de résidence avec le Canada.»
- **Conjoint et personnes à charge** — «Lorsqu'une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence.»
- **Biens personnels et liens sociaux** — «Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc).»
- **Autres liens de résidence** — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale;
b) d'une résidence saisonnière au Canada;
c) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident); et
d) des paiements d'allocations familiales.

Exemption liée à un emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six mois consécutifs peuvent être partiellement exonérés de l'impôt (article 122.3). Au fédéral, depuis 1984, la rémunération gagnée à l'étranger donne lieu à un crédit d'impôt égal à 80% de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassant pas 80 000 $ ou une proportion de cette somme lorsque la période de l'emploi est inférieure à un an. Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, de génie, d'exploration de pétrole ou d'autres ressources semblables ou d'autres activités prescrites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt après un séjour d'un an à l'étranger. Lorsque le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger.

Frais de recherche durant un congé sabbatique

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel établi par les directives du Bulletin IT-221R2 expliquées auparavant.

Congés sabbatiques — Résidents du Canada — Lorsque le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. Lorsqu'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous le titre «Subventions de perfectionnement» ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour équilibrer ses frais de recherche.

Congés sabbatiques — Non-résidents du Canada — Les non-résidents sont assujettis à l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont : a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déclaration d'impôt sur le revenu des particuliers à l'égard du revenu compris dans la catégorie a) (IT-75R2, alinéa 35). Les non-résidents ont droit à des crédits d'impôt personnels uniquement lorsque l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. Il peut aussi déduire certains autres crédits tels les crédits pour frais médicaux et d'autres crédits de certaines autres catégories de revenus tels qu'ils ont été précisés auparavant, article 115). Le sous-alinéa 115 (2) (e) (i), cependant, prévoit une exemption dans certains cas lorsque le revenu de provenance canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada lorsque:

a) le travail s'accomplit en dehors du Canada; et
b) le revenu est assujetti à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens, ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-après. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. Lorsque le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. Lorsqu'il obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'article 115 «1087-1094».

Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit

inférieur fréquente l'université à plein temps ou lorsqu'il est physiquement ou mentalement invalide. La déduction est de 5 000 $ (4 000 $ avant 1993) pour chaque enfant admissible de moins de 7 ans ou atteint d'un handicap physique ou mental grave et prolongé et de 3 000 $ (2 000 $ avant 1993) pour les enfants au-dessus de 6 ans mais ayant moins de 14 ans au cours de l'année. Au Québec, la personne ayant le revenu le moins élevé peut renoncer totalement ou partiellement à la déduction, dans une déclaration en la forme prescrite, en faveur de la personne ayant le revenu le plus élevé. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles lorsque ceux-ci répondent aux règles prescrites et s'inscrivent dans les limites précisées. Bien souvent, ces charges ne sont pas pertinentes parce que l'enfant fréquente gratuitement l'école. Cependant, vous pouvez réclamer les frais de camp d'été jusqu'à concurrence de 150 $ chaque semaine (jusqu'à concurrence de 120 $ en 1992) pour un enfant de moins de 7 ans à la fin de l'année ou grandement invalide; et 90 $ chaque semaine pour les enfants de moins de 14 ans. Les frais d'une école de hockey ou une école semblable sont également admissibles. Les dépenses doivent être défrayées pour permettre d'occuper un emploi, d'exercer une activité commerciale, d'entreprendre des études ou des recherches à l'égard desquelles l'intéressé a reçu une subvention ou une bourse.

Les frais doivent servir à assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a subis et versés. Cependant, les canadiens en service à l'étranger dans les forces armées, dans des programmes d'aide au développement international et dans des postes diplomatiques sont réputés être des résidents du Canada aux fins de l'impôt (alinéa 250 (1)). Ces parents, et d'autres réputés être, par la Loi de l'impôt sur le revenu, des résidents du Canada l'année du paiement des frais de garde pour leurs enfants dans des pays étrangers, peuvent déduire des frais de garde d'enfants selon la même méthode que le contribuable qui réside vraiment au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant probablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes de l'alinéa 250 (1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont payés au Canada. (Voir Résidence, ci-après, et voir la brochure Frais de garde d'enfants de Rev. Can. Imp.).

Une décision intéressante a été publiée en 1989 par la Cour fédérale, Division de première instance. La contribuable, Mme E. C. Symes, réclamait en tant que dépenses d'affaires les coûts d'une gouvernante qu'elle employait pour la garde de ses enfants alors qu'elle dirigeait sa pratique du droit. Revenu Canada a prétendu qu'il s'agissait de dépenses personnelles non déboursées dans le but de gagner un revenu et que celles-ci devraient être assujetties aux limites prescrites sur les frais personnels de garde d'enfant. La cour a statué en faveur de la contribuable. La Couronne a porté cette décision en appel. Le 19 juin 1991, la Cour d'appel fédérale a reçu l'appel de la Couronne et refusé les frais de gouvernante en tant que dépense d'affaires. Le 16 décembre 1993, la Cour suprême du Canada a maintenu la décision de la Cour d'appel fédérale.

h) Auto-financement des congés

Le règlement 6801 publié le 4 février 1988 permet d'exempter certains congés régissant les ententes d'échelonnement de traitement telles qu'elles sont définies à l'alinéa (1) du paragraphe 248(1) de la Loi. Essentiellement, le nouveau règlement prévoit que, pour qu'une entente soit permise en tant que congé d'absence admissible et non considérée comme une entente d'échelonnement de traitement, elle doit être écrite et doit prévoir:

(1) qu'une somme ne dépassant pas 33 1/3 pour cent du salaire de l'employé peut être reportée;

(2) que le but du report est de permettre à l'employé de financer un congé d'absence supérieur à 6 mois commençant au plus tard 6 ans après la date du report;

(3) qu'au cours de toute la période d'absence, l'employé ne doit pas recevoir de salaire de son employeur soit directement, soit indirectement (L'employé au cours de la durée du congé peut continuer à recevoir des avantages sociaux raisonnables); et

(4) que l'employé doit retourner auprès de son employeur après la période d'absence pour une durée non moindre que la durée du congé. Les cotisations au régime doivent être placées en fiducie pour l'employé et l'intérêt sur ces sommes est imposé dans les mains de l'employé l'année où il est gagné.

i) Régime d'épargne-actions (REA) (résidents du Québec seulement) Un particulier résidant au Québec le dernier jour de l'année d'imposition peut déduire de son revenu imposable, pour les fins de l'impôt du Québec seulement, le coût rajusté des actions admissibles ou des titres convertibles achetés durant l'année pour un régime d'épargne-actions (REA). La déduction permise est généralement le moindre du coût rajusté des actions et des titres convertibles ou 10% du revenu total. Une caractéristique particulièrement intéressante est qu'il y a une économie permanente d'impôt lorsque les actions ou les titres sont conservés au moins deux ans dans ce régime. Les actions ou les titres sont admissibles lorsqu'ils répondent à certaines caractéristiques et lorsqu'ils sont émis par certaines sociétés admissibles. Les certificats d'actions ou les titres doivent être remis directement à un courtier qui en aura la garde. Enfin, certaines actions sont admissibles à une déduction de 100% de leur prix d'achat, certaines autres, à une déduction de 75% et d'autres encore (de grandes sociétés), à une déduction de 50%. Les titres convertibles donnent lieu à une déduction de 50% du coût lorsque la corporation est en croissance (moins de 250 millions $) et de 25% lorsque la corporation est de taille moyenne. Depuis le 21 mai 1993, seulement les corporations en croissance (moins de 250 millions $ d'actif) peuvent émettre des actions et des titres convertibles donnant droit à une déduction.

j) Versements de pension alimentaire et d'entretien

Avant 1993, les versements de pension alimentaire pouvaient être déduits lorsqu'ils étaient effectués à la suite d'une décision de la cour ou d'une entente écrite de séparation, aussi longtemps que ceux-ci étaient acquittés à intervalles réguliers, mais les versements d'entretien (à un conjoint séparé ou un ex-conjoint en droit commun) devaient être effectués en vertu d'une décision de la cour. La nouvelle définition de «conjoint» (voir introduction, paragraphe 12) fait disparaître cette distinction et il appert que les conjoints de droit commun n'exigent plus dorénavant de décision de la cour mais uniquement une entente écrite de séparation. Il semble qu'une rupture préalable à 1993 d'une relation de droit commun sans l'apport d'une décision de cour ne puisse être rétablie rétroactivement en vertu des nouvelles règles, mais que le même couple se réunisse après 1992 puis se sépare, il pourrait être assujetti aux nouvelles règles.

Les sommes versées en vertu d'une entente de séparation ou d'une décision de la cour sont déductibles par le payeur et imposables quant au bénéficiaire pourvu qu'elles soient conformes à tous les critères exigés par la Loi de l'impôt sur le revenu. Lorsque le conjoint récipiendaire achemine la pension alimentaire à un tiers, il demeure imposé comme s'il avait reçu celle-ci. Les versements doivent être effectués à intervalles réguliers ; un paiement forfaitaire n'est pas admis à moins que ce soit un rattrapage de versements à intervalles réguliers qui sont en retard.

Les procédures juridiques visant les procédures en divorce ou dans le but d'établir un droit à la pension alimentaire ou l'entretien ne sont pas déductibles; mais les honoraires ayant trait à la poursuite d'un conjoint pour mettre en vigueur une décision de la cour sont déductibles. Les coûts défrayés pour la défense dans une cause de ce genre, ou pour la défense dans une cause en réclamation d'une augmentation pour l'entretien ne sont pas déductibles.

k) Cotisations à un régime enregistré d'épargne-retraite (RÉER)

Cette matière fait l'objet d'un renvoi distinct à l'index, vu l'intérêt qu'il suscite chez plusieurs. La législation sur la réforme des pensions attendue depuis longtemps a reçu la sanction royale le 27 juin 1990. Ci-après on retrouve des commentaires quant à sa mise en application lors de 1991 et des années ultérieures. Les déductions permises réduisent le revenu net.

Après 1990, il y a augmentation des limites ainsi qu'il apparaît sous la rubrique Réforme des pensions : pour 1991, la limite est fixée à 11 500 $; pour 1992 à 12 500 $; pour 1993 à 12 500 $; pour 1994 à 13 500 $; pour 1995 à 14 500 $; pour 1996 à 15 500 $ et ultérieurement la limite sera indexée en fonction de l'«inflation». Après 1990, la limite de 20% fut réduite à 18% du revenu gagné. Ces limites sont réduites par un "facteur d'équivalence" dans le cas des participants à un régime de pension agréé. Ce facteur est calculé en fonction de l'année précédente. Les employeurs doivent déclarer à Revenu Canada le facteur d'équivalence de chaque employé. Le ministère avise alors le contribuable de la limite du RÉER qui s'applique dans son cas.

A compter de 1991, la somme admissible qui dépasse la somme réellement cotisée à un RÉER par un particulier peut être reportée afin d'augmenter la limite annuelle d'un particulier pour l'avenir jusqu'à concurrence de sept ans. (Prière de consulter les commentaires supplémentaires sur la réforme des pensions à la suite de cette section sur les RÉER).

Vous pouvez cotiser à un régime au nom de votre conjoint(e) jusqu'à concurrence du même maximum plutôt que de cotiser au vôtre. Vous pouvez en tirer des avantages lorsque le revenu de votre conjoint(e) est inférieur au vôtre au moment du retrait des fonds. Lorsque votre conjoint(e) retire de son RÉER des fonds versés par vous pour une raison autre que l'acquisition d'une rente viagère, les contributions que vous avez faites dans les deux années précédentes sont imposables dans votre revenu et non dans celui de votre conjoint(e). (La durée limite débute l'année au cours de laquelle la contribution a été effectuée, et non l'année de la déduction, de telle sorte qu'un contribuable qui cotise au RÉER du conjoint en février 1994 et le déduit de son revenu de 1993 sera imposé sur tous les retraits avant 1997. Une mesure provisoire décrite ci-après à la rubrique Réforme des pensions permet à un particulier de contribuer en plus jusqu'à 6 000 $ chaque année au RÉER du conjoint lorsqu'il reçoit une somme d'un régime de pensions. (Alinéas 146 (8.3), (8.5), (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»). Les intérêts payés sur les fonds empruntés après le 12 novembre 1981 pour cotiser à un régime de pension agréé (RPA) et à un régime enregistré d'épargne-retraite (RÉER) ne sont pas déductibles. Les contribuables qui cotisent leurs propres épargnes à ces régimes ne seront pas touchés.

Lorsqu'un particulier a reçu une allocation de retraite (y compris une allocation pour perte d'emploi) il peut en transférer une partie à son RÉER tout en se conformant aux limites mentionnées à la rubrique "Avantages sociaux".

Le contribuable peut transférer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite au régime enregistré d'épargne-retraite de son conjoint ou ex-conjoint dont il vit séparé lorsqu'un tribunal ordonne de partager le régime entre les conjoints pendant le mariage ou après la rupture de celui-ci.

Avant le 31 décembre de l'année de vos 71 ans, vous devez prendre une décision quant aux sommes accumulées dans ce régime.

Vous avez le choix de retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre RÉER en choisissant une des options ou une combinaison des options suivantes:

— une rente viagère,
— une rente à terme fixe, ou
— un régime, appelé fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements chaque année.

Les règles qui régissent les retraits à même les FERR changent à compter de 1993. Cela aura pour effet d'accroître la proportion de tous les éléments d'actif d'un FERR qui doivent être versés en tant que revenu du FERR entre les âges de 71 et 77 ans; après 78 ans, le pourcentage minimum des versements est abaissé. Pour les FERR établis avant 1993 on a le choix de conserver les pourcentages actuels (moindres) de versements jusqu'à 77 ans. Ultérieurement, tous les FERR, nonobstant l'année de leur établissement, seront assujettis aux mêmes règles quant au pourcentage des versements. Les règles préalables à 1993 exigeaient que 100% de tous les éléments d'actif soient versés à l'âge de 90 ans. Les nouvelles règles ne font état d'aucune limite.

En plus des rentes ou des FERR, il y a des changements en cours qui permettront éventuellement à un contribuable de retarder l'achat d'une rente jusqu'à 80 ans, tout en lui donnant le loisir de retirer une fraction du capital à chaque année. Ces fonds de revenu à vie sont conçus en tant que solution de rechange aux rentes viagères, ce qui permet à un détenteur de fonds de revenu à vie de gérer son argent après l'avoir retiré d'un RÉER. Le Québec permet déjà les FRAV et l'Ontario met la dernière main à son propre régime, qui sera différent de celui du Québec vu qu'on exigera avant l'achat le consentement par écrit du conjoint. En Ontario le FRAV doit être inscrit auprès de Revenu Canada; au Québec, il doit être inscrit auprès de Revenu Canada et Revenu Québec. À l'heure actuelle, l'Alberta, la Saskatchewan, le Manitoba et la Nouvelle-Écosse s'affairent à mettre en place des Fonds de revenu à vie.

Les particuliers ont le droit d'avoir plus d'un FERR. En outre, il est maintenant permis de retirer d'un FERR une somme supérieure à celle prescrite actuellement dans une année. Il est également possible d'effectuer des retraits n'importe quand après l'acquisition du FERR.

Réforme des pensions

Essentiellement, la réforme votée le 27 juin 1990 a pour but d'augmenter les limites de l'aide fiscale indépendamment des sortes de régimes de pension. Cette réforme permet aussi une plus grande intégration entre les bénéfices d'une pension reçue en vertu d'un régime souscrit par un employeur et le RÉER d'un particulier. Afin d'accomplir ceci, le calcul d'un facteur d'équivalence (FÉ) est effectué par l'employeur et indiqué sur le T4 de l'employé. Ce facteur d'équivalence est fondé, soit sur le total des cotisations (à la fois de l'employeur et de l'employé) dans le cas d'un régime à cotisations définies, soit selon le niveau de prestations acquises dans le cas d'un régime à prestations définies. Le contribuable reçoit avec son avis de cotisation les renseignements indiquant la cotisation admissible à un RÉER (c-à-d.,combien le contribuable peut verser à son RÉER).

Même les personnes qui participent à un régime à prestations définies et qui ont droit au maximum des prestations pourront souscrire jusqu'à 1 000 $ dans un RÉER.

Également, les contribuables peuvent reporter sur sept ans les droits inutilisés de cotisations à un RÉER. Ceci signifie qu'un particulier qui n'a pas les fonds nécessaires pour contribuer à un RÉER lors d'une année donnée ne perdra pas cette aide fiscale comme cela avait lieu en vertu de l'ancien système. Par ailleurs, le contribuable peut cotiser au cours d'une année (conformément à la limite) et il peut réclamer la déduction dans une année ultérieure lorsque, par exemple, son revenu sera imposé à un taux supérieur. En plus, une disposition nouvelle permet à un particulier de contribuer jusqu'à concurrence de 8 000 $ en sus de ses limites et bien qu'il ne bénéficie d'aucune déduction fiscale les intérêts qui s'accumulent sur la contribution ne sont pas imposés. Cependant, ce maximum global de 8 000 $ est prévu pour éviter que les calculs en vertu des nouvelles règles régissant l'intégration des cotisations aux régimes de pensions agréés et les RÉER

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statutaire du «revenu», mais l'article 3 «28» indique les règles essentielles qui servent à calculer le revenu du contribuable au cours d'une année d'imposition. La Loi distingue entre les diverses sources de revenu. Pour la plupart des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession.

La distinction entre un employé et un particulier qui travaille à son compte est une question de fait. Les critères mis au point par les tribunaux pour définir la nature de cet état sont: a) le critère de contrôle — le degré de contrôle exercé non seulement sur ce qui doit être fait mais sur la manière de le faire. À l'égard des professionnels ou des cadres supérieurs, la définition du contrôle exercé sur la manière d'accomplir le travail est difficile et c'est pourquoi ce critère en lui-même n'est pas concluant; b) le critère d'intégration indique que le particulier fait partie intégrante de l'organisation et ce de telle façon que son travail s'avère une partie intégrée à l'ensemble de l'entreprise c) le critère de la réalité économique — un particulier est moins susceptible d'être un employé lorsqu'il assume le risque de perte ou la chance de réaliser un bénéfice; d) le critère du résultat distinct — un particulier qui est embauché avec une obligation d'exclusivité de services face à son seul employeur est plus probablement un employé que la personne qui est embauchée afin d'assurer l'achèvement d'un travail particulier. En se fondant sur ces quatre critères les tribunaux examinent ensuite la situation dans son ensemble à savoir que la personne est soit un employé, soit un entrepreneur autonome. (Voir le **Bulletin** de l'ACPPU, décembre 1980, p. 8, pour certains détails supplémentaires)

Le revenu d'emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (articles 5 et 6 «32-33»,«36-46»). L'article 8 «59-79» indique les charges déductibles du revenu d'emploi. Les déductions permises du revenu d'emploi sont expressément limitées à celles indiquées dans cet article (alinéa 8 (2) «59»).

Le revenu d'une entreprise (article 9 «80-82») comprend toute rémunération reçue par un professeur pour des services professionnels rendus en vertu d'un «contrat d'entreprise».

Le professeur peut avoir avantage à connaître la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes les charges raisonnables défrayées pour gagner ce revenu, sauf les charges de nature capitale. Le coût en capital d'un bien est ordinairement déductible du revenu d'une entreprise sous la forme d'allocation du coût en capital (amortissement), selon les dispositions de la Loi.

Dans la cause Bart de 1991 en Cour fédérale de l'impôt, le contribuable, un professeur en administration des affaires, a conclu une entente avec une université pour enseigner un cours et il a considéré les honoraires gagnés et les dépenses défrayées comme ceux de son entreprise d'expert-conseil. Lorsqu'elle a décidé qu'il était en réalité un employé et qu'il avait conclu un contrat de service et non un contrat d'entreprise (employé à son compte), la cour a pris note que la preuve la plus tangible était le contrat d'emploi lui-même et elle a noté que la lettre de nomination en provenance de l'université était adressée au contribuable personnellement et non à l'entreprise.

REVENU TIRÉ D'UN EMPLOI

Le salaire reçu par le professeur en compensation pour ses fonctions professorales et administratives est normalement considéré comme un revenu tiré d'un emploi. A ceci doivent s'ajouter les avantages sociaux qui représentent une rémunération supplémentaire tirée d'un emploi. En général, ces avantages ne sont pas des rémunérations en argent.

Le Bulletin d'interprétation IT-470R énumère les avantages sociaux les plus fréquents en distinguant les avantages imposables et non imposables provenant d'un emploi.

Avantages sociaux compris dans le revenu

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:

a) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;

b) les allocations pour frais personnels ou de subsistance reçues de l'employeur;

c) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont de 2% chaque mois sur le coût d'origine dans le cas des automobiles appartenant à l'employeur et de 2/3 du coût de location annuel pour les automobiles louées par ce dernier. Une certaine réduction peut être autorisée lorsque l'utilisation personnelle est inférieure à 12 000 kilomètres chaque année et l'utilisation pour affaires est supérieure à 90%. La portion personnelle des frais d'utilisation est un avantage calculé au taux de 12 ¢ le kilomètre multiplié par le nombre de kilomètres d'utilisation personnelle;

d) les indemnités reçues pour perte de salaire à même un régime d'assurance-maladie ou invalidité auquel l'université contribue. L'avantage provenant d'un régime de ce genre ne sera pas ajouté au revenu lorsque votre employeur n'a pas cotisé au régime. (Consulter le Bulletin IT-428 pour de plus amples détails);

e) la partie d'une prime payée par l'université pour une assurance collective temporaire sur la vie dépassant 25 000 $. Au Québec, depuis le 21 mai 1993, toute la prime payée constitue un avantage imposable;

f) l'intérêt réputé sur des prêts sans intérêt ou à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances. Lorsqu'un employé déménage dans une nouvelle résidence qui le rapproche d'au moins 40 kilomètres de son nouveau lieu de travail, l'avantage est réduit. L'employé qui obtient ce genre de prêt, dit prêt à la réinstallation, peut bénéficier, pour une période maximum de 5 ans, d'une déduction dans le calcul de son revenu imposable. La déduction correspond à l'avantage que l'employé aurait reçu s'il avait bénéficié d'un prêt de 25 000 $ sans intérêt;

g) la remise de frais de scolarité assurés par une maison d'enseignement à ses employés (sauf lorsque l'employé a suivi le cours au profit de son employeur), ou leur conjoint et leurs enfants;

h) les indemnités de cessation d'emploi et les sommes reçues en dommages-intérêts pour renvoi injustifié sont pleinement imposables l'année où elles sont reçues. Cependant, une partie peut être versée à titre de paiement forfaitaire à un RÉER ou à un régime de pension agréé (RPA) comme il suit:

• 2 000 $ pour chaque année d'emploi du contribuable auprès de son employeur ou un groupe apparenté; plus

• 1 500 $ pour chaque année d'emploi antérieure à 1989 pour laquelle la cotisation de l'employeur à son régime de pension agréé (RPA) n'était pas acquise lors de la retraite. Ces «transferts» doivent être faits l'année de réception de la somme ou dans les 60 jours après la fin de l'année.

Avantages sociaux exclus du revenu

Voici des exemples d'avantages sociaux non imposables:

a) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics ou privés;

b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit ou moyennant un prix nominal lorsque ces services sont offerts à l'ensemble des employés;

c) les cotisations de l'employeur à un régime de groupe privé de soins supplémentaires de santé, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime; depuis le 21 mai 1993, Québec considère les cotisations de l'employeur à ces régimes comme un avantage imposable.

d) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;

e) la valeur du stationnement gratuit assuré aux employés;

f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;

g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. Les indemnités reçues d'un tel régime ne sont pas imposables lorsque l'employé a été seul à contribuer au régime. En plus, il y a des exemptions pour des versements à des régimes qui existaient en 1971 et pour des événements qui ont provoqué des maladies ou des infirmités avant 1974.

h) les laissez-passer de transport, sauf ceux des lignes aériennes lorsque la place a été confirmée et qu'il acquitte moins que la moitié du passage dit «économique» pour l'envolée en cause.

i) Certains services de conseils aux employés, en général, dans les domaines de la santé, de la cessation d'emploi ou de la retraite.

Déductions accessibles aux employés

L'article 8 «59-79» énumère les charges déductibles du revenu. Le paragraphe 8 (2) «59» stipule qu'aucune autre déduction n'est permise à l'exception de celles autorisées par l'article 8. Depuis 1988 et 1993 au Québec, les déductions pour l'A.-C. et le R.P.C. «R.R.Q.» ont été remplacées par des crédits de 25-28% (fédéral et provincial compris) des sommes versées. Ces crédits font partie de l'article 118 de la Loi de l'impôt sur le revenu.

Les charges qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

a) frais juridiques — l'employé peut déduire les frais juridiques qu'il a déboursés pour se faire payer son salaire par un employeur ou un ancien employeur (alinéa 8 (1) (b) «77»).

b) caisse d'échange de professeurs — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de 250 $, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (alinéa 8 (1) (d) «79»).

c) frais de déplacement — déboursés par l'employé,

• qui doit ordinairement exercer les fonctions de sa charge à l'extérieur du lieu de l'entreprise de son employeur ou dans divers lieux; et

• qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et lorsqu'il n'a pas reçu une allocation pour frais de déplacement. L'employé doit présenter le formulaire T2200 «TP64.3» signé par l'employeur avec sa déclaration.

Cette situation peut se produire lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campus de la même université ou du même employeur à ses frais (alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles.

Lorsqu'un employé utilise son automobile dans le cadre de son emploi, il peut déduire les frais de déplacement y compris les frais d'intérêts et l'allocation de coût en capital (amortissement) de l'automobile. Depuis 1988 ces dépenses sont assujetties à une limite de 250 $ chaque mois et le coût en capital maximum pour les fins du calcul de l'amortissement est de 20 000 $. Le 1er septembre 1989, ces limites ont été portées chacune à 300 $ et 24 000 $. (alinéa 8 (1) (j) «64»). (IT-272R) (Voir «Frais d'automobile» à la page 6.)

Les employés peuvent être admissibles à un crédit pour la TPS payée sur ces dépenses. Pour réclamer ce crédit le contribuable doit remplir le formulaire, GST370 «Remboursement de la taxe sur les produits et services à l'intention des employés et des associés», et l'ajouter à sa déclaration.

d) cotisations et autres frais professionnels

• les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf lorsque le paiement de la cotisation est nécessaire pour conserver un statut professionnel reconnu par la loi. Lorsque le statut professionnel est nécessaire pour gagner le revenu d'entreprise ou de profession, les cotisations sont déductibles (sous-alinéa 8 (1) (i) «68a»).

• les cotisations à l'association de la faculté sont réputées être des cotisations syndicales et celles-ci sont déductibles du revenu tiré d'un emploi (sous-alinéa 8 (1) (i) (iv) «68 b»).

• le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, lorsque ces charges doivent être assumées par l'employé en vertu de son contrat d'emploi (Alinéa 8 (1) (i); Sous-alinéas (ii) et (iii) «78»).

e) les cotisations à un régime de pension agréé effectuées en vertu des règles du régime. Dans le cas des régimes à prestations définies, les cotisations à l'égard des années avant 1990 au titre des services antérieurs pendant lesquelles le contribuable n'était pas un cotisant au régime de pension, peuvent être déduites jusqu'à concurrence de 3 500 $ chaque année. Pour les années de service avant 1990 durant lesquelles l'employé était un cotisant, le maximum 3 500 $ est réduit de toutes les cotisations faites lors de l'année en cours à son régime de pension agréé. Par exemple, en plus de la limite 1993 au RÉER, un employé en 1993 peut contribuer jusqu'à concurrence de 3 500 $ à l'égard d'une année de service avant 1990 alors que l'employé n'avait pas versé de cotisation à un régime à prestations définies. Cette cotisation supplémentaire concerne uniquement un régime à prestations définies, et non un régime à cotisations définies ou un RÉER. Les cotisations non déduites pour les services antérieurs sont reportées indéfiniment, de telle sorte que si vous effectuez 3 500 $ par année en cotisations pour les services en cours, vous ne commencerez pas à déduire vos cotisations pour les services antérieurs avant votre retraite, et à ce moment vous pourrez les déduire à raison de 3 500 $ pour chaque année admissible. (voir Réforme des pensions pour de plus amples commentaires)

Des dispositions supplémentaires pour les membres ayant atteint les limites de leur contribution admissible ont été établies par quelques universités. Ces régimes renferment certaines modalités spéciales et présentent en détail les procédures visant l'administration de ce genre de fonds. Des renseignements précis sur ceux-ci peuvent s'obtenir auprès des universités qui ont mis en oeuvre ces projets.

f) les frais de déménagement sont déductibles du revenu du nouvel emploi et seulement lorsque le contribuable s'est rapproché d'au moins 40 kilomètres de son nouveau lieu de travail. (Les tribunaux ont établi que cette distance doit être calculée en ligne droite et non pas par la route). Les frais peuvent comprendre : le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, lorsque le contribuable et son conjoint ont vendu leur ancienne résidence à la suite de leur déménagement (alinéa 62 (3) «350»). Il existe une limite de 15 jours en ce qui a trait au logement et aux repas. (Voir la brochure «Frais de déménagement» de Rev. Can. Imp.,le communiqué spécial IT 178R2, IIMP 347-1 et le formulaire T1-M).

Lorsque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut être déduit l'année suivante à même le revenu du nouvel emploi.

Généralement, ne sont admissibles que les déménagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lorsque vous changez de résidence pour faire des études à plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne résidence à votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) lorsque vous vous rapprochez d'au moins 40 kilomètres de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de perfectionnement, subventions de recherche et autres octrois semblables) et seulement lorsque ce revenu est inscrit dans votre déclaration d'impôt. Toutefois, un revenu de ce genre peut comporter le revenu gagné dans la nouvelle ville, même lorsque le but premier du déménagement était d'ordre éducatif. Et lorsque l'étudiant est marié et que le conjoint obtient un emploi dans le nouveau centre, le conjoint peut réclamer les coûts de déménagement de la famille. Même lorsque le revenu du contribuable est si minime qu'il ne peut bénéficier de la déduction à l'égard des frais de déménagement, il doit tout de même tenir soigneusement un registre des coûts de déménagement vu que ces coûts réduisent le revenu net ou le revenu imposable, et plusieurs crédits fiscaux des provinces (et la prestation fiscale pour enfant) sont calculés en se fondant sur le revenu net ou le revenu imposable.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement postsecondaires peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études, de bourses de perfectionnement, de subventions de recherche, et autres octrois semblables.

Lorsque vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y travailler ou d'exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

Quelques contribuables relocalisés font l'objet de contrats d'emploi qui comportent des versements forfaitaires en contrepartie de frais de logement plus élevés au nouvel endroit. Une cause intéressante a été entendue en 1993 alors que Revenu Canada a tenté d'ajouter ce genre de paiement au revenu du contribuable. Le tribunal a statué que le versement était un remboursement non imposable, vu qu'il était clair qu'il avait dû vendre sa maison sise dans une ville moins coûteuse et acheter une maison comparable comme condition pour obtenir la compensation forfaitaire. De même le contrat stipulait nettement que le versement n'était pas une rémunération pour des services, mais un remboursement de dépenses supplémentaires pour lesquelles le contribuable n'a retiré aucun bénéfice: Splane vs MNR.

g) les frais de garde d'enfants sont ordinairement déductibles par le conjoint ayant le revenu le moins élevé, mais le conjoint ayant le revenu supérieur peut y avoir droit dans certaines circonstances. Cela se produit lorsque le conjoint ayant un revenu

ACPPU GUIDE DE L'IMPÔT SUR LE REVENU 1993

NOTES PREALABLES

1. Tous les renvois se rapportent à la Loi de l'impôt sur le revenu, sauf indication contraire. Dans le Guide, «il» ou «elle» fait référence au contribuable sauf indication contraire.

2. Mention est faite des Bulletins d'interprétation (qui n'ont pas force de loi pour le gouvernement, mais qui seront probablement suivis par ce dernier) publiés par le Ministère du Revenu national (Impôt), selon le numéro de publication du ministère, soit, par exemple, «IT-221R» et mention est faite également des Bulletins d'interprétation du Québec selon le numéro de publication du ministère soit, par exemple, «IMP. 80-1»

3. La Loi de l'impôt sur le revenu étant un document juridique, les jugements provenant des causes entendues par les divers tribunaux au Canada apportent une interprétation de dernière instance. Pour cette raison, nous avons ajouté les causes pertinentes pour nos lecteurs.

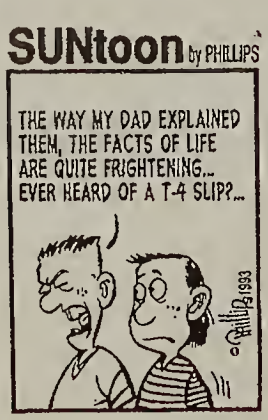
4. La province de Québec prélève son propre impôt sur le revenu des particuliers. Les chiffres entre guillemets « » renvoient aux articles correspondant à la Loi sur les impôts du Québec. Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu locatif ou les autres revenus des non-résidents; il n'existe donc pas d'articles correspondant dans la Loi sur les impôts du Québec.

5. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'Article 488 de la Loi sur les impôts du Québec et le Règlement d'application 488R1 donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.

6. Déductions pour les personnes à charge
La Loi permet aux parents célibataires qui apportent le soutien à un enfant de moins de 18 ans (ou physiquement ou mentalement invalide) de réclamer un crédit qui correspond au crédit disponible à un contribuable dont le conjoint est à charge. Ceci a fait l'objet d'une poursuite en 1992 en vertu de la Charte des droits et libertés en alléguant que la limite d'âge de 18 ans est discriminatoire. La cause a été gagnée, ce qui en apparence permet maintenant à un contribuable de bénéficier de la déduction pour un enfant qui habite à la maison bien que l'enfant ait 18 ans. Il n'est pas encore certain que Revenu Canada portera la cause en Cour suprême du Canada. Les parents célibataires qui peuvent réclamer la déduction en vertu de cette définition élargie doivent envisager de demander à Revenu Canada de cotiser à nouveau les déclarations des années antérieures. En vertu des dispositions d'«Équité fiscale» du gouvernement on peut modifier les années d'imposition jusqu'à concurrence de 1985.

7. Il y a eu un réaménagement important des programmes axés sur les familles qui ont des enfants. Après 1992, le système des allocations familiales et les crédits d'impôt remboursables et non remboursables à l'égard des enfants admissibles a été éliminé et remplacé par une prestation mensuelle non imposable versée aux parents admissibles. La prestation annuelle varie en fonction du nombre d'enfants et du revenu familial comme suit:

Revenu familial	Un enfant	Deux enfants	Trois enfants
0 000 $	1 020 $	2 040 $	3 135 $
10 000	1 520	2 540	3 635
20 000	1 520	2 540	3 635
30 000	918	1 836	2 931
40 000	668	1 336	2 431
50 000	418	836	1 931
60 000	168	336	1 431
75 000	—	—	681
100 000	—	—	—


SUNtoon by PHILLIPS
THE WAY MY DAD EXPLAINED THEM, THE FACTS OF LIFE ARE QUITE FRIGHTENING... EVER HEARD OF A T-4 SLIP?...
© Phillips 1993

Au Québec, les chiffres sont différents puisqu'en vertu d'une entente avec le gouvernement fédéral, le gouvernement du Québec établit la modulation des allocations familiales selon le rang et l'âge de l'enfant. Pour le premier enfant à charge, le montant de base est de 869 $; pour le deuxième enfant à charge, le montant de base est de 1000 $ et, pour la troisième enfant et chaque enfant d'un rang subséquent, le montant de base est de 1597 $. Un supplément de 103 $ est aussi accordé pour chaque enfant âgé de 12 ans et plus. Enfin, Québec verse aussi des allocations familiales qui ne sont imposables ni au fédéral, ni au Québec.

8. Règles visant à favoriser l'équité fiscale
Le projet de loi C-18, est devenu loi le 17 décembre 1991. Ce projet de loi contenait des modifications à diverses dispositions administratives de la Loi de l'impôt sur le revenu. En vertu de cette législation fédérale les particuliers pourront maintenant demander des remboursements, ou demander une révision de leur déclaration d'impôt de 1985 ou des années subséquentes dans certains cas ce qui n'était pas toujours possible selon la législation antérieure. Il y a aussi un certain adoucissement portant sur les intérêts, les «pénalités» et les choix acheminés tardivement, révoqués ou modifiés. De plus, la procédure d'appel est assouplie et accorde à un particulier un an après l'envoi de sa déclaration pour présenter un avis d'opposition qui peut prendre la forme d'une lettre adressée au bureau local des appels au lieu de faire parvenir un formulaire prescrit. Le Québec n'a pas retenu l'ensemble de ces mesures sauf celles permettant au particulier de produire un avis d'opposition jusqu'à concurrence d'un an après la date d'échéance de production de sa déclaration pour l'année. De plus, des frais remboursables de 20 $ doivent être payés pour l'ouverture du dossier en opposition. Cette somme est remboursée au contribuable lorsqu'il réussit totalement ou partiellement en opposition ou en appel.

9. Quant aux contribuables qui acquittent leurs impôts par acomptes provisionnels, un nouveau système a été instauré qui a pris effet en mars 1992. Depuis le versement de mars 1992, Revenu Canada avise les particuliers de la somme exacte de leur acompte provisionnel. Les contribuables qui utilisent ce système ne seront pas assujettis aux frais d'intérêt ou aux «pénalités» même lorsque ces acomptes sont moindres que le total de leur impôt à payer pour l'année. Commençant avec l'acompte provisionnel du 15 septembre 1994, un particulier sera tenu de verser des acomptes trimestriels lorsque la différence entre l'impôt à payer et l'impôt retenu à la source est supérieure à 2000 $ (1200 $ pour les résidents du Québec).

Depuis 1992, Revenu Canada verse des intérêts sur les remboursements uniquement après le 15 juin plutôt qu'au 30 avril.

10. Revenu Canada encourage la «déclaration volontaire» des contribuables qui n'ont pas acquitté leurs impôts. Lorsque c'est le contribuable et non Revenu Canada qui amorce le processus, le contribuable peut acquitter l'impôt et les intérêts et éviter les pénalités, en fournissant en premier lieu un aperçu général de sa divulgation à un bureau local de Revenu Canada, puis en enchaînant avec les détails sur demande. Lorsqu'aucune déclaration n'a été fournie ou lorsque cette déclaration contient des éléments faux ou trompeurs, Revenu Canada peut en tout temps (sans tenir compte de la prescription de trois ans) cotiser un contribuable.

11. Jusqu'à 1993, la succession d'un défunt pouvait verser une contribution à un REER au nom du défunt jusqu'à une période de 60 jours après le décès, augmentant ainsi le REER qui pouvait alors être transféré exempt d'impôt au conjoint survivant. En 1993 on a changé la règle pour permettre des contributions au REER jusqu'à 60 jours après l'année du décès, ce qui correspond aux dates limites de contribution pour tous les autres contribuables et de cette manière accorde plus de temps aux exécuteurs testamentaires pour bénéficier de ce moyen utile de planification.

12. À partir du 1er janvier 1993 «conjoint» veut dire tout partenaire de sexe opposé avec lequel co-habite un(e) contribuable pendant au moins 12 mois, ou qui est le parent d'un enfant dont le contribuable est un parent. Le «mariage» de droit coutumier est réputé exister jusqu'à sa cessation par le biais d'une séparation de bonne foi depuis au moins 90 jours. Le but des changements apportés est de s'en tenir aux changements apparus au sein de la société canadienne par rapport au statut juridique des contribuables lorsqu'il s'agit de mariage. Ceci viendra en aide aux couples qui co-habitent, lesquels jusqu'à maintenant se voyaient refuser les contributions à un REER du conjoint. Toutefois, ces changements désavantagent les couples qui réclamaient les crédits d'impôt pour enfants, les crédits d'équivalent de marié(e), les crédits de TPS et les frais de garde d'enfant dans des cas qui n'auraient pas été acceptés s'ils avaient été réputés mariés.

13. Les changements apportés par rapport au Guide de 1992 sont soulignés.

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

La Loi de l'impôt sur le revenu ne renferme pas de définition

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OPPOSITIONS ET PÉNALITÉS 10
- Avis d'opposition et appels
- Pénalités
- Règles générales anti-évitement
- Déclaration des droits du contribuable

DERNIER MOT 10